



CITY OF BOWLING GREEN

2020-2021
(October 1, 2020 - September 30, 2021)

FISCAL YEAR BUDGET

**CITY OF BOWLING GREEN
DIRECTORY**

Mayor James Arico	Mayor	2020 – present
Aldermen Mike Pugh	Ward I	2006 – present
Aldermen Diane Kirkpatrick	Ward I	2018 – present
Aldermen Mark Bair	Ward II	2012 – present
Aldermen Terry Burris	Ward II	2015 – present
Aldermen Kim Luebrecht	Ward III	2011 – present
Aldermen Dennis Morrison	Ward III	2020 – present
Joyce Megown	Collector	2010 – present

OFFICE OF ADMINISTRATION

Linda Luebrecht	City Administrator	2018 – present
Linda Luebrecht	City Clerk	2018 – present
Kim Moore	Treasurer	2018 – present
Brandy Nelson	Billing Clerk/Admin Asst	2016 – present
Joyce Culwell	Assistant Collector	2020 – present
Malaine Hagemeier	City Attorney	2020 – present

BUILDING INSPECTOR

Tony Windmiller	Building Inspector	2019 – present
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POLICE DEPARTMENT

Don Nacke	Police Chief	2014 – present
Justin McCloud	Detective	2016 – present
Curtis Barber	Police Sergeant	2008 – present
Colton Marti	Police Sergeant	2011 – present
Auston Marti	Corporal	2013 – present
Tim Saben	Police Officer	2017 – present
Tyler Berry	Police Officer	2018 – present
Ceira Cibert	Police Officer	2018 – present
Mark Braden	Police Officer	2019 – present
Eric Brotherton	Police Officer	2019 – present
Brenden McPike	Reserve Officer	2014 – present
Ray Westhouse	Reserve Officer	2014 – present
Charles Hobby	Reserve Officer	2005 – present
Dalton Benn	Reserve Officer	2018 – present
Tiffany Finnigan	Reserve Officer	2011 – present

DISPATCH

Connie Bay	Head Dispatch	2000 – present
Misty Gardner	Dispatch / Records Clerk	2017 – present
Debra Moore	Part Time Dispatcher	2017 – present
Todd Moore	Part Time Dispatcher	2009 – present
Brittany Tischer	Part Time Dispatcher	2015 – present

FIRE DEPARTMENT

Adam Mitalovich	Fire Chief	2004 – present
Don Nacke	Assistant Fire Chief	1996 – present
Steven Stamper	Captain	1998 – present
Anthony Windmiller	Captain	2000 – present
Michael Adams II	Firefighter	2012 – present
Cody Bowler	Firefighter	2016 – present
Richard Calvin	Lieutenant	2013 – present
David Carroll	Firefighter	2007 – present
Terry Fuerst	Firefighter	2010 – present
Justin Garner	Firefighter	2017 – present
Mike Grote	Firefighter	1996 – present
Billy Hall	Firefighter	1996 – present
Brian Hortness	Firefighter	2004 – present
Clifford Jennings	Firefighter	2014 – present
Lance Hustedde	Firefighter	1998 – present
Robert Jones	Firefighter	2013 – present
Matt Lathrom	Firefighter	2018 – present
Steve Kelly	Firefighter	2019 – present

LIBRARY

Patricia Moore	Head Librarian	1990 – present
Jennifer Burns	Library Assistant	2020 – present
Kendall Huckstep	Library Assistant	2016 – present
Scott Smith	Library Assistant	2019 – present

Services contracted-out to Alliance Water Resources, Inc.

Streets

Grounds Maintenance

Water and Wastewater Management

INTRODUCTION

The 2020-2021 Fiscal Year Budget is hereby presented to the Board of Aldermen for your approval. The fiscal year begins on October 1, 2020 and extends through September 30, 2021. The City Administrator, City Treasurer, Department Heads, Mayor, and the Board of Aldermen met to discuss the various needs of the City and the costs associated with operating in an efficient manner. The City Administrator, City Treasurer, and the Board of Aldermen “fine-tuned” the budget numbers. We believe the budget accurately reflects expected revenues and expenditures for the 2020-2021 Fiscal Year.

GENERAL REVENUE FUND

Revenues for the General Revenue Fund are projected at \$7,760,455 with \$7,760,455 in proposed expenditures. The General Revenue Fund reflects a balanced account. Major proposed expenses are as follows: Administration – Salary increases were given across the board. For City Hall, new flooring will be installed, and two new computers. No major expenditures were added for the Building Inspector/Code Enforcement. For the Police Department – a new 2021 Police Utility Vehicle, body cameras, building cameras, body armor, and smaller items which include mace, shredder, and printer. Fire Department requests include new lighting, new front tires for firetruck, turnout gear, hose replacement, mobile router and antenna, and portable radio replacement. A new building will be constructed for Grounds Maintenance to house Alliance Water Resources, along with replace of old building roof. Use of COVID CARES ACT money and entitlement funds will add electric to main hangar, along with possible additional hangar and asphalt to existing hangars. No major expenditures were added to Streets,

SPECIAL REVENUE ACCOUNTS

PARK FUND

Revenues for the Park Fund are projected at \$261,800 and anticipated expenditures of the Park Fund (which includes the Bowling Green Municipal Pool) are to be \$261,800. Proposed expenditures for the Park include the construction of a small bandstand, and additional electric. Included in the budget for the pool are engineering funds to look at costs for possible splash pad or kiddie pool expansion.

LIBRARY FUND

Revenues for the Library Fund are projected at \$109,194 and anticipated expenditures of the Library Fund are the same amount. There are no major capital expenditures expected for the Library during the 2020-2021 Fiscal Year.

CEMETERY FUND

Revenues for the Cemetery Fund are projected to be \$50,400 with anticipated expenditures of the Cemetery Fund also to be \$50,400. Proposed projects for the Cemetery include landscaping improvements, including replacing old shrubs, repairing, and adding signs, etc.

ENTERPRISE ACCOUNTS

WATER AND SEWER FUND

A few years ago, the Water and Sewer Funds were separated into two Funds due to bonding requirements. The Water Fund includes revenues and expenditures of \$1,183,500. The Sewer Fund includes revenues and expenditures of \$2,365,950. The water/sewer rates will increase as of October 1, 2020. The rates are determined based upon a calculation from the Missouri Department of Natural Resources. The water rate has a base charge of \$14.15 and a user charge of \$11.92 per 1,000 gallons. The sewer rate base charge is \$8.60, plus a user charge of \$10.32 per 1,000 gallons.

PASS-THROUGH ACCOUNT

The City of Bowling Green has a lodging tax on motel rooms in the City. The revenue from the lodging tax is collected by the City and then is a pass-through to the Bowling Green Convention and Visitors Bureau (CVB). The CVB is responsible for their own budgeting of funds. The anticipated revenues for the Fiscal Year 2020-2021 are \$55,451.

FISCAL YEAR 2020-2021 BUDGET GOALS

The City of Bowling Green through Fiscal Year 2020-2021, and at the direction of the Board of Aldermen and Mayor, is proposing a budget which provides a balance of revenues and expenditures for each of the City's seven separate Funds. The City is covering 100% of the employee health care premium with a decrease in premium for 2020-2021. Employees will be expected to pay 30% of the health care premium for any dependent coverage.

A summary of major budget items is described as follows:

Alliance Water Resources Services Contract

A 10-year contract with Alliance Water Resources was approved by the Board of Aldermen in 2009. This contract, and subsequent amendments, provides for Alliance Water Resources to provide comprehensive public works services for the City of Bowling Green. These services include water and wastewater, street and grounds maintenance, and vehicle maintenance.

The base compensation for the Fiscal Year 2020-2021 shall be \$1,241,700. This base compensation reflects a small increase for Alliance over the prior year.

TOURISM FUND

As discussed previously, the Tourism Fund is a pass-through of a transient tax on lodging to the Bowling Green Convention and Visitors Bureau (CVB). The CVB is responsible for their own budgeting and expenditures. The CVB will continue construction on the new Visitors Center and furnishings.

LIBRARY FUND

The Library Fund is supported through revenues derived from specific taxes, being real estate and personal property. The Library Fund is administered by a Library Board consisting of nine members appointed to three-year terms. The Fund is expected to generate \$109,194 with expenditures to match for the upcoming Fiscal Year of 2020-2021. There are no major capital expenditures expected for the Library during the 2020-2021 Fiscal Year.

CEMETERY FUND

The Cemetery Fund is projected to have a balanced revenue/expenditure budget of \$50,400 for Fiscal Year 2020-2021. Project proposed for the Cemetery include those previously identified.

PARK FUND

The Park Fund receives its funding from a ¼ cent sales tax. The ¼ cent sales tax is expected to generate \$261,800 in revenue. The total Fiscal Year 2020-2021 Park Fund budget is \$261,800. Projects proposed for funding include those previously identified.

WATER FUND

As previously indicated, the Water and Sewer Funds have been separated due to bonding requirements. The water rate will increase as of October 1, 2020 (\$14.15 base charge, plus \$11.92/1,000 gallons).

A couple of the more substantial projects that are proposed are large radio read meters and meter antennas; finishing the Locust & North Main Cross project with funds from reserves; and the purchase of a metering fee pump, auto cleaning module, new K pump and line locator.

Other aspects of the water operations will remain essentially the same as the Fiscal Year 2019-2020.

SEWER FUND

The Sewer Fund has anticipated revenues and matching expenditures of \$1,183,500 for Fiscal Year 2020-2021. The sewer rate will increase as of October 1, 2020 (\$8.60 base charge, plus \$10.32/1,000 gallons).

Major improvements under the Sewer Fund for the upcoming fiscal year include sewer line repair on Locust & Main Cross and paving the streets when finished; rebuilding pump at Municipal Lift Station and purchasing #3 effluent pump.

Other aspects of the sewer operations will remain essentially the same as in Fiscal Year 2019-2020.

GENERAL FUND

The largest fund account for the City of Bowling Green is the City's General Fund. Anticipated revenues and expenditures for Fiscal Year 2020-2021 are \$7,760,455.

There are several significant aspects of the General Fund to be noted in the upcoming Fiscal Year:

- Alliance Water Resources contract amount increase of \$24,192 for the 2020-2021 Fiscal Year.
- Trash collection (Dayne's Waste Disposal) will increase to \$13.72 monthly starting October 1, 2020.
- New flooring to be installed at City Hall
- 2 new computers for City Hall
- Body Cameras, Building Cameras and Body Armor for the Police Department
- New Police Utility Vehicle
- New lighting, 2 new front tires for fire truck, turnout gear, hose replacement, mobile router and antenna, and portable radio replacement for the Fire Department
- Grounds Maintenance will see a new building constructed to house Alliance Water Resources, along with the replacement of half of the roof on the old building
- With possible CARES Act and Entitlement Funds available, the Airport will hopefully see new asphalt and proposed hangar and updated electricity in the main hangar. The Airport runway project should be also be completed
- New tires for a backhoe and skid steer for the Street Department
- Construction will start on a new roundabout at the intersection of 61/161.

FISCAL IMPACT

The City operates primarily from tax revenues and user fees. The City's mission is to deliver essential services and maintain the health, safety, and welfare of the community. A well-planned and balanced budget, coupled with fiscally responsible decision making by the Board of Aldermen and Mayor, will help to ensure that the City is able to deliver essential services, meet current debt obligations and leverage financing options in the future.

The City of Bowling Green will continue to seek grant funding and utilize its due diligence in making wise use of the taxpayer dollars. The reserve is expected to exceed the \$1,000,000.00 amount during the 2020-2021 Fiscal Year.

BUDGET PURPOSE

Local governments serve three essential functions as it relates to the budget:

- 1) To set public policy. - The budget represents the practical application of legislative policy discussion in the form of specific funding actions.
- 2) To act as a legislative control on taxing and spending by the executive branch. - The legislative branch (Board of Aldermen) is entrusted with discretionary power to levy taxes and authorize spending through its approval of the annual operating budget
- 3) To serve as a financial planning tool. – A government must plan for its financial future to ensure that its financial resources will be adequate to meet its needs, both anticipated and unanticipated.

Almost all budgets encountered in the public sector are fixed budgets, establishing a single spending cap that management may not exceed without special authorization. In most cases, an annual budget is adopted for the General Fund.

BUDGET BASIS

The City's policy is to prepare the annual operating budget for governmental fund types on the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded as they are collected unless susceptible to accrual (amounts that are measurable and available to finance the City's operations or of a material amount and not received at the normal time of receipt). Available means collectible within the current period or soon enough thereafter to be used to satisfy liabilities of the current period. Significant revenues which are considered as susceptible to accrual include property taxes, sales taxes, franchise taxes, interest and certain State and Federal grants and entitlements. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

The proprietary fund types are budgeted upon an accrual basis, and the measurement focus is upon determination of net income or loss. Under the accrual basis, revenues are recognized when earned, including unbilled revenue, and expenses are recorded when liabilities are incurred.

BUDGET PROCEDURE

In the mid-year budget cycle, the Department/Division Heads receive a budget preparation package with the forms necessary to present their budget requests. The package contains forms for expenditures, with justification included for each major class of expenditure, personnel request forms, and capital project request forms. The Department Heads project the remainder of the current year expenditures and prepare their budget requests for the upcoming Fiscal Year.

The projected revenues and expenditures are calculated by the City Administrator and City Treasurer for both the remainder of the current year and the next Fiscal Year and are retained by the Treasurer.

The General Committee of the board of Aldermen also receives the projected expenditures from the various Departments and divisions of the City. The City Administrator and the City Treasurer review and "fine-tune" the budget before presenting it to the General Committee at a budget work session.

The City Administrator and Board of Aldermen, along with the Mayor, then review and make any necessary adjustments.

After any necessary adjustments are made, the budget is presented to the Board of Aldermen prior to October 1, the start of the City of Bowling Green Fiscal Year. The Board of Aldermen reviews the budget and at a final work session, makes any changes. The budget Ordinance is then adopted by prior to October 1.

During the remainder of the Fiscal Year, the budgeted revenues and expenditures are monitored by the Board of Aldermen, City Administrator, City Treasurer, and the various Departments. If any Department or Fund is shown to be in great variance from the budget, the appropriate Department Head is consulted, and appropriate modifications are brought to the Board of Aldermen for their consideration and direction.

BASIS OF PRESENTATION

The accounts of the City are organized based on Funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each Fund are accounted for by providing a separate set of accounts which comprise its assets, liabilities, equities, revenues, and expenditures. The various Funds are grouped by type in the budget. The following pages describe the Fund types used by the City.

FUND TYPES

GOVERNMENTAL FUND TYPES

The General Fund is the principal operating Fund of the City and accounts for all financial transactions not accounted for in other Funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid from other Funds are financed through revenues received by the General Fund. These include:

- Administration
- Building/Code Enforcement
- Police Department
- Community Center
- Airport
- Street Department
- Grounds Maintenance
- Fire Department

Special Revenue Funds are used to account for revenues derived from specific taxes, governmental grant or other revenue sources which are restricted to finance particular functions or activities of the City. The City of Bowling Green Special Revenue Funds include:

Park Fund	¼ cent Sales Tax
Library Fund	Real Estate & Personal Property Taxes
Cemetery Fund	Real Estate & Personal Property Taxes
Street (CIP) Fund	½ cent Sales tax

The Street (CIP) Fund is supported by a ½ cent Capital Improvement Sales Tax approved by the voters in April 2014.

Debt Service Funds are used to account for the accumulation of resources for the payment of principal, interest, and other related costs of the City's general obligation debt, outstanding leases, and bonds payable from the operations of Enterprise Funds.

Capital Improvements Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by Enterprise Funds.

PROPRIETARY FUND TYPES

The City also has Proprietary Fund Types, which are different from Governmental Fund Types in that their focus is on the determination of net income or loss. The revenue from these funds is assumed to be adequate to fund the operation of the funds. The City's proprietary funds are as follows:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through use charges or where the periodic determination of net income or loss is deemed appropriate. These include:

Water Fund
Sewer Fund

REVENUE ASSUMPTIONS

The Fiscal Year 2020-2021 governmental funds' budgets are based upon projected revenues, which include taxes, fees, licenses, lease income, interest, and other revenues. The revenue projections are based primarily upon historical data. Exceptions would be grants from other governmental entities, which are usually for a fixed amount. The City has tracked every major revenue source for several years, and the use of these figures are of immense help in projecting future revenues. Revenue assumptions for major revenue sources follow.

Property Taxes Based upon preliminary assessments from Pike County, the real estate and personal property tax should amount approximately to \$255,000 in the General Fund, \$81,207 in the Library Fund, and \$40,000 in the Cemetery Fund. A large portion of the General Fund revenues are derived from a 1% City sales tax on all goods and commodities sold within the City of Bowling Green. This amounts to an estimate of \$910,000.00 for the upcoming Fiscal Year. This revenue goes to the General Fund to help finance City services.

Transportation Tax This is a ½ cent sales tax that funds transportation improvements. State Statutes used for bonds require that revenues from this tax be used on the repair, maintenance or construction of streets and other transportation elements. Specifically, in Bowling Green these funds are for street, the airport, and the roundabout improvements. This amounts to an estimate of \$435,000.

Franchise Taxes The franchise taxes come from the electricity, gas, and telephone. This is estimated at approximately \$294,000 for the upcoming Fiscal Year.

These are the major sources of revenue for operation of the General Fund in addition to funds coming from licenses and permits and other services.

Proprietary Funds The Board of Aldermen has reviewed the revenue needed for operations under the Water and Sewer Funds. These rates are determined based upon a calculation formula obtained from the Missouri Department of Natural Resources.

The Board will monitor the rates for the water and sewer to fund the operation and maintenance as well as establish needed depreciation and replacements, capital improvements and reserve accounts.

The present and proposed rate established by the Board will remain the same during 2020-2021:

Water

City - \$14.15 base charge, plus \$11.92 for every 1,000 gallons of usage.

NECC rate - \$7.67 for operation and maintenance

Ameren rate- \$12.11

Sewer

City - \$8.60 base charge, plus \$10.32 for every 1,000 gallons of usage.

NECC - \$3.19 for operation and maintenance of new wastewater SBR treatment facility of which they are the only contributor.

Other Revenue Sources The City will charge the Enterprise Funds an administrative fee for services rendered to handle the billing and collection of fees and other administrative duties associated with these Funds. The Funds from these enterprise operations will be as follows:

Water	\$77,000.00	Cemetery	\$ 750.00
Sewer	\$44,500.00	Park	\$9,000.00
SBR	\$44,500.00	Library	\$ 960.00

These would be allotted for work done to process the operations of billing and collection for the actual time and then transferred monthly.

BUDGET AMENDMENT PROCEDURE

Although the City tries to avoid amending the budget, sometimes an amendment becomes appropriate. An amendment may be needed for an emergency, an overrun on a budgeted capital item due to price fluctuations, a change order on a major contract or unanticipated revenues/expenditures. The City attempts to give Department Heads some latitude in handling their budgets. If a Department or Fund stays within the budgeted total for operating expenditures, a Department Head may shift funds from one-line item to another without a budget amendment. Two exceptions to this procedure are personnel services and capital outlay.

If an amendment is needed, the following explains that procedure: The originating Department reports the need to the City Administrator. The City Administrator makes the General Committee aware of the request. The General Committee will ascertain whether funds are available, and a meeting of the General Committee will determine to recommend or reject the amendment before it is presented to the Board of Aldermen as-a-whole.

Following action, the City Administrator will notify both the originating Department and the City Treasurer so that the appropriate action may be taken.

CAPITAL IMPROVEMENTS PROGRAM

In order to promote the orderly physical development of Bowling Green, a planning process is followed which considers the goals and objectives of the Comprehensive Plan, the needs of the individual City Departments, and the City's financial capability. The end result of this planning process is a long-range schedule of public construction and improvement projects known as the Capital Improvements Program (CIP).

A capital improvement is defined as an expenditure of public funds beyond normal maintenance and operating costs for the acquisition, construction, or renovation of a needed physical facility. Improvement or acquisition of a permanent nature representing a long-term

investment may be considered as a capital improvement. A Capital Improvement Program is merely a method of planning for these types of improvements and scheduling the expenditures over a period of several years. It is a means of coordinating a physical development plan with a financial plan. The Capital Improvements Program is limited to projects which are within the City's authority to undertake and does not include capital equipment needs which are included in the operating budget.

The Capital Improvements Program is an orderly schedule for the expenditure of City funds for major public improvements. It is a Board of Aldermen function directed in assuring that:

1. City funds will be spent for improvements compatible with community objectives and with Board of Aldermen policies.
2. Projects will be undertaken on a timely and coordinated basis.
3. The community will be informed that certain projects and expenditures are to be expected.
4. Improvements will be undertaken without causing an undue burden on the City's financial capability.

Currently capital improvements are funded as part of the City's regular operating budget.

DEBT SERVICE

The City has incurred long-term debt for purposes of major capital construction.

Present Types of Debt

The City presently has two types of outstanding debt. They are long-term and short-term. Long-term debt is for a leasehold revenue bond and revenue bond debt. The short-term debt is considered for lease agreements for large equipment purchases.

The City has the following outstanding debt:

Long-Term Debt

Long-term debt for the Water and Sewer Fund consists of bonds issued from USDA Rural Development. The total amount authorized is \$3,498,000 and is being used to fund the improvements to the water and sewer system of the City.

Long-term debt in the Water and Sewer Fund consists of the 2003B Combined Waterworks and Sewerage System Revenue Bonds (State Revolving Fund Program), 2003C Combined Waterworks and Sewerage System Refunding Revenue Bonds (State Revolving Fund Program) and a payable loan. In November 2003, the City entered into an agreement with the Missouri Leveraged State Water Pollution Control Revolving Fund Program to sell \$5,560,000 in Combined Waterworks and Sewerage System Revenue Bonds, Series 2003B. In November 2003, the City entered into an agreement with the Missouri Leveraged State Water Pollution Control Revolving Fund Program to sell \$3,160,000 in Combined Waterworks and Sewerage System Refunding Revenue Bonds, Series 2003C.

Long-term debt of the City of Bowling Green consists of Bowling Green Municipal Assistance Corporation Leasehold Revenue Refunding and Improvements Bonds Series 2004-A and Series 2004-B. These bonds were refunded on October 3, 2012. The total amount authorized is \$1,335,000. As of September 30, 2020, this debt has been refunded and included in a payable loan due to First State Community Bank.

In July 2015, issued \$1,235.00 in Certificates of Participation for the purpose of acquiring, constructing, installing, repairing, and equipping certain road and street improvements with principal and interest payments due in February and August of each year. This is being repaid by a ½ cent sales tax that was passed.

In 2018, the City entered into a lease purchase agreement to finance an ultraviolet disinfection system project at the wastewater plant, upgrading lift station D and painting the water tower in the amount of \$1,000,000. \$875,000 of the lease was recorded as long-term debt in the Sewer fund and \$125,000 was recorded as long-term debt in the Water fund.

Payable Loan

During 2008, the City entered into a Sales Tax Agreement with Bowling Green Town Center, LLC (Developer). During 2010-2011, the project was completed, and the City began re-payment. Quarterly payments from tax revenue generated from Walmart are due under the lease. As of September 30, 2020, the loan has been satisfied.

As of September 30, 2020, the City of Bowling Green entered into an agreement with First State Community Bank in the amount of \$2,043,000. This will be used for all aspects of refinancing the Series 2012 Certificates of Participation in the amount of \$559,040, \$750,000.00 for the cost of a roundabout to be constructed at the intersection of 61/161 (This is a 50/50 cost share project with the Missouri Department of Transportation), \$150,000.00 for repair of sewer lines and \$450,000.00 for paving part of Locust/Main Cross Street.

DEBT SERVICE POLICY

The Board of Aldermen has set policies to be sure the City meets its debt service payments in a timely manner. Any new debt will be issued only after careful consideration and as part of the annual budget. Briefly summarized, these policies include:

- ◆ Conservative revenue projections
- ◆ Rate increases based on related costs of services provided and the impact of inflation on these services.
- ◆ Lease purchase of equipment and real property when practical and prudent.
- ◆ Accumulation of adequate reserves to protect the City from uncontrollable expenditures or unforeseen reductions in revenues.
- ◆ Issuance of debt only after rigorous testing and if there is an appropriate balance between service demands and the amount of debt.
- ◆ Setting a target debt level for general government service.

PROPERTY TAX AND OTHER TAXES

The City has property taxes assessed for owners of property within the City limits. The property tax accounts for approximately 7% of the City's General Fund revenue. The City is approved by State Statute to set property taxes for General Fund special purposes such as libraries, hospitals, public health, museums, and recreation.

Tax rates are set each year by local governments within the limits set by the constitution and State Statute. They are based on the revenues that had been permitted for the prior year, with an allowance for growth based on the rate of inflation and new development. The resulting tax rate becomes the permitted rate for the year it falls within the ceiling permitted the local government.

In addition, there are two taxes that are collected by the State and shared with the City. They are the financial institution tax and the motor fuel tax.

The financial institution tax is a State tax imposed on banks, savings & loans, and credit unions within the City limits.

The motor fuel tax is shared with all municipalities with over 100 persons of population. This share of the State highway fund includes revenues from the motor fuel tax, license, and registration fee, and one-half of the regular State sales tax on automobiles.

The tax rate calculation for the coming tax year is based on the current year assessed valuation minus the assessed value of new construction to arrive at the adjusted current year assessed valuation. The assessed valuation for the previous year is then put into the equation to get the percentage of increase in adjusted valuation and the consumer price index. The calculations will then derive the maximum tax rate permitted by Missouri State Constitution, Article X, Section 22 and RSMo Section 137.073.

The City property taxes for Fiscal Year 2020-2021 per \$100 of assessed valuation will be: General Fund \$255,000, Cemetery Fund \$40,000, and Library Fund \$81,207.

SALES TAX SCHEDULE

Sales tax is paid within the City limits for normal purchases (excluding sales taxes assessed for utility usage). The sales tax assessed within the City limits is assessed depending upon the commodity purchased or service. The usual sales tax for sales in the City of Bowling Green is 8.475 %. The sales tax rate portion for the City of Bowling Green for Fiscal Year 2020-2021 is \$2.25%. This includes all State, County, and City sales tax assessments. The breakdown is as follows:

4.000%	State Sales Tax
0.125%	State Conservation Tax
0.100%	State Parks & Soil Tax
0.500%	County General Sales Tax
0.500%	County Law Enforcement Tax
0.500%	County Road & Bridge Tax
0.500%	County Ambulance Tax
1.000%	City Sales Tax
0.500%	City Transportation Tax
0.250%	City Parks Tax
0.500%	City Capital Improvement Tax
<u>0.5625%</u>	E 911 TAX
9.0375%	



GENERAL

FUND

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202010 - GENERAL
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

(----- FY 2018-2019 -----) (----- FY 2019-2020 -----) (----- FY 2020-2021 -----) (----- FY 2021-2022 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL REQUESTED PROPOSED

REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

2,958,547	3,011,512	3,696,309	3,828,896	7,760,455	7,760,455	1,479,335	7,760,455
2,958,547	3,011,512	3,696,309	3,828,896	7,760,455	7,760,455	1,479,335	7,760,455

EXPENDITURE SUMMARY

ADMINISTRATION
BUILDING/CODE ENF/ZONING
POLICE
FIRE
GROUNDS MAINTENANCE
AIRPORT
STREETS
COMMUNITY CENTER
DEPT SERVICE
INTERGOVERNMENTAL

702,043	646,623	633,816	599,597	818,534	818,534	60,148	818,534
78,376	67,953	68,745	60,311	70,127	70,127	6,415	70,127
961,500	840,841	1,072,477	887,232	1,090,600	1,090,600	82,642	1,090,600
89,510	76,780	92,673	66,515	102,060	102,060	5,244	102,060
305,101	233,007	343,671	214,437	407,474	407,474	15,266	407,474
53,686	51,162	53,619	780,045	4,938,012	4,938,012	1,242,476	4,938,012
283,875	270,729	313,726	298,529	303,047	303,047	20,023	303,047
19,646	14,431	20,703	16,966	21,101	21,101	1,026	21,101
460,910	460,766	1,092,379	1,092,339	5,500	5,500	729	5,500
3,900	4,350	4,500	3,381	4,000	4,000	0	4,000

TOTAL EXPENDITURES

2,958,547	2,666,642	3,696,309	4,019,352	7,760,455	7,760,455	1,433,969	7,760,455
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REVENUES OVER/(UNDER) EXPENDITURES

0	344,871	0	190,456	0	0	45,366	0
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PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202010 --GENERAL
REVENUES

ACCT#	ACCOUNT NAME	{----	FY 2018-2019	----	{-----	FY 2019-2020	----	{-----	FY 2020-2021	-----	{-----	FY 2021-2022	-----
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
ALL REVENUE													
10-4-0000-31110	REAL PROPERTY-GENERAL	196,228	200,544	199,900	208,307	200,000	200,000	11,925	200,000				
10-4-0000-31120	PERSONAL PROPERTY-GENERAL	49,508	52,799	52,100	55,470	55,000	55,000	4,132	55,000				
10-4-0000-31121	INST AND FINANCIAL TAX	3,000	28	1,000	0	500	500	0	500				
10-4-0000-31122	RR & UTILITY TAX	30,000	31,771	30,000	32,621	30,000	30,000	0	30,000				
10-4-0000-31123	SURFAX	4,400	1,241	2,000	4,904	2,000	2,000	0	2,000				
10-4-0000-31310	1% SALES TAX	875,000	952,341	910,000	1,009,592	920,000	920,000	81,048	920,000				
10-4-0000-31316	GASOLINE TAX	143,000	144,264	143,000	137,184	135,000	135,000	11,939	135,000				
10-4-0000-31317	MOTOR VEHICLE TAX	47,000	48,184	47,000	48,831	40,000	40,000	5,243	40,000				
10-4-0000-31318	MOTOR VEHICLE FEE INCREASE	24,000	24,165	24,000	21,652	21,000	21,000	2,192	21,000				
10-4-0000-31320	1/2% TRANSPORTATION TAX	420,000	433,349	433,000	483,070	450,000	450,000	38,806	450,000				
10-4-0000-31325	TOBACCO SALES TAX	20,000	18,248	16,000	17,966	13,000	13,000	1,802	13,000				
10-4-0000-31816	ELECTRIC FRANCHISE TAXES	190,000	178,659	190,000	172,729	170,000	170,000	18,236	170,000				
10-4-0000-31815	GAS FRANCHISE TAXES	60,000	66,374	63,000	59,280	60,000	60,000	6,748	60,000				
10-4-0000-31820	TELEPHONE FRANCHISE TAXES	80,000	68,667	68,000	64,044	64,000	64,000	4,625	64,000				
10-4-0000-31830	MOTEL TAX - TOURISM	60,000	58,590	60,000	54,558	54,000	54,000	13,223	54,000				
10-4-0000-31835	AMEREN UE TAX ABATEMENT PAYM	200,000	200,000	200,000	200,000	200,000	200,000	0	200,000				
10-4-0000-31911	PERSONAL PROPERTY-DELINQUENT	0	0	0	228	0	0	0	0				
10-4-0000-31912	PERMITTES ON TAXES	1,500	1,822	1,500	2,885	1,100	1,100	58	1,100				
10-4-0000-323	BUSINESS LICENSES & PERMIT	12,000	12,602	10,000	11,703	11,000	11,000	85	11,000				
10-4-0000-324	ANIMAL LICENSES	500	550	500	365	400	400	15	400				
10-4-0000-326	BUILDING STRUCTURES & EQUIPM	5,000	13,002	5,000	8,407	5,000	5,000	25	5,000				
10-4-0000-32601	WATER STORM PERMIT FEE	200	0	200	542	200	200	0	200				
10-4-0000-327	EXCAVATION PERMIT FEE	0	100	0	300	0	0	0	0				
10-4-0000-328	CREDIT CARD CONVENIENCE FEE	0	0	0	87	0	0	0	0				
10-4-0000-330	FIRE STRUCTURE INSURANCE FEE	0	0	0	0	0	0	0	0				
10-4-0000-349	MISC RECOUPMENT FEES	0	0	0	75	0	0	0	0				
10-4-0000-351	FINES-COURT	35,000	31,668	25,000	16,980	12,000	12,000	2,637	12,000				
10-4-0000-363	INSURANCE CLAIMS & REFUNDS	0	1,485	0	1,000	0	0	0	0				
10-4-0000-364	RECORDING OF LEGAL INSTR.	0	162	0	297	0	0	27	0				
10-4-0000-365	PRINTING & DUPLICATING SERVI	0	275	0	305	0	0	30	0				
10-4-0000-36802	TRASH COLLECTIONS	160,000	162,221	160,000	167,305	168,000	168,000	14,515	168,000				
10-4-0000-369	OFFICER TRAINING FEE	400	484	400	392	400	400	74	400				
10-4-0000-36901	ELECTION FEES	0	15	0	40	0	0	0	0				
10-4-0000-36902	POST COMMISSION TRAINING FUN	500	0	500	0	0	0	0	0				
10-4-0000-381	INTEREST REVENUE	8,000	11,304	9,000	15,013	10,000	10,000	4,392	10,000				
10-4-0000-382	RENTS AND ROYALTIES	800	0	0	0	0	0	0	0				
10-4-0000-38202	AIRPORT HANGER RENT	11,500	14,632	11,000	16,070	15,000	15,000	295	15,000				
10-4-0000-38203	AIRPORT FUEL CHARGE	21,000	25,594	21,000	12,237	8,000	8,000	86	8,000				
10-4-0000-38204	RENT-LAND BY AIRPORT	18,000	18,739	18,000	18,739	21,600	21,600	0	21,600				
10-4-0000-38205	TIMBER SALES	0	0	0	0	0	0	0	0				
10-4-0000-38402	SALE OF PROPERTY	0	0	0	0	0	0	0	0				
10-4-0000-385	REFUNDS & REIMBURSEMENTS	0	4,371	0	8,131	0	0	1	0				
10-4-0000-38501	REIMB - RURAL FIRE DEPT	3,800	4,338	3,800	3,740	3,800	3,800	521	3,800				
10-4-0000-38506	2004 BOND FUND REIMB	0	0	0	0	0	0	0	0				
10-4-0000-386	RETURNED CHECK FEES	0	0	0	25	0	0	0	0				
10-4-0000-388	GRANT - POLICE DEPARTMENT	10,000	7,783	10,000	4,838	10,000	10,000	0	10,000				
10-4-0000-38801	GRANT - AIRPORT	0	0	0	748,255	4,888,745	4,888,745	1,241,217	4,888,745				

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202010 - GENERAL
REVENUES

ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
10-4-0000-38804	GRANT- FIRE DEPT	0	0	0	0	5,000	0	5,000	
10-4-0000-389	MISCELLANEOUS REVENUE	5,000	13,563	5,000	10,079	6,000	146	6,000	
10-4-0000-38903	DWI ADDITIONAL WORK OFFICE	0	670	0	262	0	100	0	
10-4-0000-393	CASH OVER/SHORT	0	17	0	0	0	0	0	
10-4-0000-394	STREET PROJECT REIMBURSEMENT	37,000	6,400	37,000	31,174	0	0	0	
10-4-0000-395	DEPT TRANSFER FROM WATER	77,000	77,000	77,000	77,000	77,000	6,417	77,000	
10-4-0000-396	DEPT TRANSFER FROM SEWER	89,000	89,000	89,000	89,000	89,000	7,417	89,000	
10-4-0000-397	TRANSFER FROM CEMETERY	750	750	750	750	750	63	750	
10-4-0000-39701	TRANSFER FROM PARK	9,000	9,000	9,000	9,000	9,000	750	9,000	
10-4-0000-39702	TRANSFER FROM LIBRARY	960	960	960	960	960	80	960	
10-4-0000-398	TRANSFER FROM PRIOR YEARS FU	46,001	0	28,000	0	0	0	0	
10-4-0000-399	TRANSFER FROM UNRESERVED	0	0	729,199	0	0	0	0	
10-4-5401-382	RENTS AND ROYALTIES	3,560	3,818	3,500	2,508	3,000	465	3,000	
TOTAL REVENUES		2,958,547	3,011,512	3,636,309	3,828,896	7,760,455	7,760,455	1,473,335	7,760,455

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202010 - GENERAL
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED
							ACTUAL	BUDGET
ELECTED OFFICIALS								
10-5-1103-10101 SALARIES - MAYOR	7,200	7,200	7,500	7,500	7,200	7,200	600	7,200
10-5-1103-10102 SALARIES - ALDERMEN	21,900	21,600	21,900	21,000	21,900	21,900	1,800	21,900
10-5-1103-10103 SALARIES - CITY COLLECTOR	420	420	420	420	420	420	35	420
10-5-1103-10200 FICA EXPENSE	1,835	1,835	1,835	1,793	1,850	1,850	151	1,850
10-5-1103-10300 MEDICAL EXPENSE	430	424	435	419	430	430	35	430
10-5-1103-111 EXPENSE ALLOWANCE	800	678	800	634	800	800	0	800
10-5-1103-210 TRAVEL/EXPENSE	100	0	100	0	0	0	0	0
10-5-1103-212 DUES/SUBSCRIPTIONS	300	0	300	0	50	50	0	50
10-5-1103-300 BAD DEBT EXPENSE-TAXES	0	1,120	0	0	0	0	0	0
TOTAL ELECTED OFFICIALS	32,985	33,253	33,305	31,766	32,650	32,650	2,621	32,650
CITY CLERK								
10-5-1105-101 SALARIES-CITY CLERK	15,580	13,142	0	0	0	0	0	0
10-5-1105-10103 SALARIES-BUILDING CLERK	12,636	8,222	17,968	8,849	19,300	19,300	1,760	19,300
10-5-1105-10104 SALARIES - ADMIN ASSISTANT	48,183	37,064	31,200	30,564	33,000	33,000	3,804	33,000
10-5-1105-10200 FICA EXPENSE	4,740	3,192	3,050	2,345	3,250	3,250	344	3,250
10-5-1105-10300 MEDICAL EXPENSE	1,110	746	713	548	760	760	80	760
10-5-1105-105 LAGERS	5,730	4,738	2,405	2,380	2,000	2,000	185	2,000
10-5-1105-106 HEALTH INSURANCE	33,372	35,509	20,195	11,616	8,300	8,300	682	8,300
10-5-1105-107 LIFE INSURANCE	283	157	126	126	132	132	10	132
10-5-1105-108 AIR EVAC	0	0	65	70	65	65	0	65
10-5-1105-114 EMPLOYMENT SECURITY	0	0	0	0	0	0	0	0
10-5-1105-210 TRAVEL/EXPENSE	100	321	100	0	0	0	0	0
10-5-1105-212 DUES/SUBSCRIPTIONS	200	55	200	0	0	0	0	0
10-5-1105-214 TRAINING	0	330	0	0	0	0	0	0
TOTAL CITY CLERK	121,934	103,475	76,042	56,498	66,807	66,807	6,866	66,807
CITY TREASURER								
10-5-1106-101 SALARIES	46,383	46,839	37,440	37,672	39,220	39,220	4,524	39,220
10-5-1106-10200 FICA EXPENSE	2,875	2,444	2,322	2,316	2,440	2,440	278	2,440
10-5-1106-10300 MEDICAL EXPENSE	671	665	543	542	570	570	65	570
10-5-1106-105 LAGERS	2,138	3,069	2,885	2,632	2,360	2,360	251	2,360
10-5-1106-106 HEALTH INSURANCE	18,140	8,676	8,185	8,277	8,300	8,300	682	8,300
10-5-1106-107 LIFE INSURANCE	114	111	126	126	132	132	10	132

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

10 - GENERAL

ADMINISTRATION

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
----- FY 2018-2019 ----- FY 2019-2020 ----- FY 2020-2021 ----- FY 2021-2022 -----									
10-5-1106-108	AIR EVAC	0	0	65	70	65	65	0	65
10-5-1106-212	DUES/SUBSCRIPTIONS	50	81	50	0	0	0	0	0
TOTAL CITY TREASURER		70,311	62,284	51,616	51,634	53,087	53,087	5,811	53,087
CITY ATTORNEY									
10-5-1107-101	SALARIES	13,200	13,200	13,200	13,200	20,700	20,700	1,100	20,700
10-5-1107-212	DUES/SUBSCRIPTIONS	0	55	100	0	100	100	0	100
TOTAL CITY ATTORNEY		13,200	13,255	13,300	13,200	20,800	20,800	1,100	20,800
INSURANCE									
10-5-1120-166	WORKERS COMP INSURANCE	3,350	3,262	3,575	3,428	4,000	4,000	0	4,000
10-5-1120-267	LIABILITY INSURANCE	25,000	26,256	27,825	28,072	28,860	28,860	0	28,860
10-5-1120-367	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0
TOTAL INSURANCE		28,350	29,518	31,400	31,500	32,860	32,860	0	32,860
MAINTENANCE									
10-5-1128-241	COMPUTER MAINTENANCE	6,500	9,415	12,540	10,609	12,500	12,500	738	12,500
10-5-1128-242	EQUIPMENT REPAIR/MAINT	0	22	0	0	0	0	60	0
10-5-1128-243	BUILDINGS REPAIR/MAINT	14,500	9,206	3,000	386	10,000	10,000	3,994	10,000
10-5-1128-245	BUILDING DEMOLITION	0	0	0	0	0	0	0	0
TOTAL MAINTENANCE		21,000	18,643	15,540	10,995	22,500	22,500	4,792	22,500
SERVICES									
10-5-1130-212	DUES/SUBSCRIPTIONS	7,200	4,883	7,100	3,876	5,000	5,000	0	5,000
10-5-1130-21201	PCDA	0	0	0	0	1,500	1,500	1,500	1,500
10-5-1130-215	INDUSTRIAL PARK EXPANSION	0	0	0	0	157,388	157,388	0	157,388
10-5-1130-218	PROFESSIONAL SERVICES	10,000	4,336	9,000	18,176	30,000	30,000	384	30,000
10-5-1130-219	RECORDING FEES	500	189	300	348	300	300	0	300
10-5-1130-220	SERVICE AGREEMENTS	1,000	0	1,000	0	500	500	0	500
10-5-1130-221	WEB-SITE FEES/MAINTENANCE	3,750	1,771	3,200	3,508	3,200	3,200	0	3,200
10-5-1130-222	ACCOUNTING AUDIT	12,100	10,800	12,100	11,300	12,100	12,100	0	12,100
10-5-1130-223	ADVERTISING	1,700	960	1,500	1,784	1,500	1,500	73	1,500
10-5-1130-224	ELECTION FEES/COSTS	3,500	2,126	3,500	2,503	3,000	3,000	0	3,000
10-5-1130-291	MOTEL TAX - VISITORS CENTER	60,000	58,590	60,000	54,556	54,000	54,000	13,223	54,000
10-5-1130-292	TRASH COLLECTION EXPENSES	155,025	156,314	155,000	159,643	162,000	162,000	12,447	162,000
10-5-1130-293	AMEREN UE PAY-SCHOOL/COUNTY	34,260	34,258	34,260	34,258	34,260	34,260	0	34,260
TOTAL SERVICES		289,035	274,227	286,960	289,954	464,748	464,748	27,627	464,748
SUPPLIES									
10-5-1150-351	SUPPLIES	6,500	5,142	6,500	6,550	7,500	7,500	680	7,500
10-5-1150-352	POSTAGE	3,500	3,383	3,500	2,291	2,750	2,750	752	2,750
10-5-1150-355	MOTOR FUELS-ADMINISTRATION	0	0	0	0	0	0	0	0
10-5-1150-35601	PROGRAMS/EQUIPMENT	0	0	0	0	0	0	0	0
10-5-1150-35602	COMPUTER PROGRAM MAINTENANCE	24,000	22,653	25,000	19,256	25,000	25,000	0	25,000
10-5-1150-453	EQUIPMENT	500	3,359	7,810	4,678	5,000	5,000	924	5,000
TOTAL SUPPLIES		34,500	34,537	42,810	32,775	40,250	40,250	2,357	40,250

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202010 - GENERAL
ADMINISTRATION

DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES										
ACCT#	ACCOUNT NAME	{----- FY 2018-2019 -----}		{----- FY 2019-2020 -----}		{----- FY 2020-2021 -----}		{----- FY 2021-2022 -----}		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
UTILITIES										
10-5-1170-232	TELEPHONE	4,500	10,051	7,000	9,413	10,000	10,000	1,571	10,000	
10-5-1170-233	ELECTRICITY	3,500	2,513	3,500	2,435	3,000	3,000	173	3,000	
10-5-1170-234	GAS	2,800	2,239	2,800	2,224	2,500	2,500	102	2,500	
TOTAL UTILITIES		10,800	14,803	13,300	14,071	15,500	15,500	1,846	15,500	
10-5-1176-301	MISCELLANEOUS EXPENSE	800	270	900	567	500	500	360	500	
10-5-1176-578	REIMBURSEMENTS - TAXES, FEES	800	522	800	0	500	500	0	500	
TOTAL		1,600	792	1,700	567	1,000	1,000	360	1,000	
CAPITAL IMPROVEMENTS										
10-5-1180-471	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0	0	
TOTAL ADMINISTRATION		702,043	646,623	633,816	599,597	818,534	818,534	60,148	818,534	

10 - GENERAL

DEPARTMENTAL EXPENDITURES
BUILDING/CODE ENF/ZONING
10 - GENERAL

ACCT#	ACCOUNT NAME
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[illegible]

PERSONNEL SERVICES

10-5-1201-101	SALARIES	46,613	43,503	34,320	34,275	36,100	36,100	4,164	36,100
10-5-1201-10200	FICA EXPENSE	2,890	2,505	2,128	1,769	2,250	2,250	214	2,250
10-5-1201-10300	MEDI EXPENSE	676	586	498	414	530	530	50	530
10-5-1201-105	LAGERS	3,496	3,165	2,643	1,625	2,170	2,170	232	2,170
10-5-1201-106	HEALTH INSURANCE	17,075	14,285	20,195	18,679	20,195	20,195	1,683	20,195
10-5-1201-107	LIFE INSURANCE	126	94	126	115	132	132	10	132
10-5-1201-210	TRAVEL/EXPENSE	0	0	0	0	50	50	0	50
TOTAL PERSONNEL SERVICES		70,876	61,139	59,910	56,877	61,427	61,427	6,354	61,427

MAINTENANCE

10-5-1228-242	EQUIPMENT MAINT	200	37	450	0	450	450	0	450
10-5-1228-243	BUILDING MAINT	1,000	401	1,000	21	500	500	0	500
10-5-1228-244	VEHICLE MAINT	1,000	197	1,000	107	1,500	1,500	0	1,500
TOTAL MAINTENANCE		2,200	636	2,450	128	2,450	2,450	0	2,450

SERVICES

10-5-1230-212	DUES/SUBSCRIPTIONS	400	385	400	250	400	400	400	400
10-5-1230-214	TRAINING	300	0	500	58	500	500	500	500
10-5-1230-216	ADVERTISING	0	117	0	68	200	200	200	200
10-5-1230-219	P & Z PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
10-5-1230-220	REMOVAL OF MISANCES	1,000	918	1,085	855	1,500	1,500	1,500	1,500
10-5-1230-231	CELL PHONE	0	50	300	300	300	300	300	300
TOTAL SERVICES		1,700	1,470	2,285	1,531	2,900	2,900	2,900	2,900

SUPPLIES

10-5-1250-351	SUPPLIES	400	546	900	580	1,200	1,200	0	1,200
10-5-1250-352	POSTAGE	200	89	200	48	150	150	0	150
10-5-1250-355	MOTOR FUELS	2,000	1,073	2,000	618	1,200	1,200	36	1,200
10-5-1250-453	EQUIPMENT	1,000	0	1,000	529	800	800	0	800
TOTAL SUPPLIES		3,600	1,708	4,100	1,775	3,350	3,350	36	3,350

TOTAL BUILDING/CODE ENE/ZONING

10 - GENERAL

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020POLICE
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED

PERSONNEL SERVICES

10-5-2101-101	SALARIES-POLICE OFFICERS	363,603	331,557	431,200	370,433	456,700	456,700	46,025	456,700
10-5-2101-10101	SALARIES-OFFICERS GRANT	2,000	1,818	2,000	1,450	2,000	2,000	376	2,000
10-5-2101-10102	RESERVE OFFICERS	38,000	50,745	38,000	22,685	40,000	40,000	1,505	40,000
10-5-2101-10103	OVERTIME ACCOUNT	5,100	3,754	5,100	4,463	7,000	7,000	259	7,000
10-5-2101-10200	FICA EXPENSE-POLICE	25,340	23,197	29,525	23,976	31,500	31,500	2,890	31,500
10-5-2101-10300	MEDI EXPENSE-POLICE	5,926	5,425	6,905	5,608	7,400	7,400	676	7,400
10-5-2101-105	LAGERS	21,016	19,160	24,540	18,369	27,500	27,500	1,974	27,500
10-5-2101-106	HEALTH INSURANCE	106,712	106,396	135,000	105,563	135,000	135,000	5,072	135,000
10-5-2101-107	LIFE INSURANCE	1,200	961	1,260	1,130	1,260	1,260	101	1,260
10-5-2101-108	AIR EVAC	725	605	650	650	650	650	0	650
10-5-2101-114	EMPLOYMENT SECURITY	2,000	6	1,000	53	1,000	1,000	2	1,000
10-5-2101-210	TRAVEL/EXPENSE	1,000	137	1,000	103	1,000	1,000	0	1,000
10-5-2101-214	TRAINING	7,000	3,158	7,000	3,422	5,000	5,000	250	5,000
TOTAL PERSONNEL SERVICES		579,622	546,918	683,180	557,905	716,010	716,010	59,131	716,010

INSURANCE

10-5-2120-166	WORKERS COMP INSURANCE	14,500	15,010	15,500	19,265	20,000	20,000	0	20,000
10-5-2120-167	LIABILITY INSURANCE	25,500	26,244	28,431	26,045	27,000	27,000	0	27,000
TOTAL INSURANCE		40,000	41,254	43,931	45,310	47,000	47,000	0	47,000

DISPATCHING

10-5-2125-101	SALARIES-DISPATCHERS	77,451	69,708	66,665	71,747	72,000	72,000	8,314	72,000
10-5-2125-10101	DISPATCHER SALARIES-PT	19,400	22,119	31,200	25,454	33,000	33,000	3,701	33,000
10-5-2125-10102	DISPATCHING OT	1,000	93	1,000	0	500	500	0	500
10-5-2125-10200	FICA EXPENSE-DISPATCHERS	6,196	5,242	4,200	5,596	6,600	6,600	696	6,600
10-5-2125-10300	MEDI EXPENSE-DISPATCHERS	1,448	1,226	982	1,309	1,550	1,550	163	1,550
10-5-2125-105	LAGERS-DISPATCHERS	5,884	5,319	5,212	5,254	4,350	4,350	405	4,350
10-5-2125-106	HEALTH INSURANCE-DISPATCHERS	32,014	32,190	28,400	28,575	29,000	29,000	2,352	29,000
10-5-2125-107	LIFE INSURANCE	335	201	202	202	210	210	15	210
10-5-2125-108	COUNTY DISPATCHING	15,000	4,500	0	0	0	0	0	0
10-5-2125-109	AIR EVAC	0	0	130	130	0	0	0	0
TOTAL DISPATCHING		158,728	140,599	138,016	138,267	147,340	147,340	15,646	147,340

JAIL

10-5-2127-351	JAIL- SUPPLIES	200	0	200	0	200	200	0	200
10-5-2127-35101	JAIL- MEALS	200	13	200	0	100	100	0	100
10-5-2127-35103	JAIL-MAINTENANCE	1,000	321	1,000	0	1,000	1,000	0	1,000
10-5-2127-35104	JAIL-OTHER FACILITY	1,500	0	1,500	0	1,500	1,500	0	1,500
TOTAL JAIL		2,900	334	2,900	0	2,800	2,800	0	2,800

MAINTENANCE

10-5-2128-241	COMPUTER MAINT	7,000	6,026	7,300	6,571	7,500	7,500	1,004	7,500
10-5-2128-242	EQUIPMENT REPAIR/MAINT	5,000	1,252	5,000	3,002	5,000	5,000	0	5,000
10-5-2128-243	BUILDINGS REPAIR/MAINT	5,000	697	5,000	588	5,000	5,000	0	5,000
10-5-2128-244	VEHICLE REPAIR/MAINT	10,000	3,249	10,000	7,845	10,000	10,000	195	10,000
10-5-2128-246	CLOTHING ALLOWANCE	5,000	3,253	5,000	2,362	5,000	5,000	751	5,000
TOTAL MAINTENANCE		32,000	14,478	32,300	20,367	32,500	32,500	1,950	32,500

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

10 - GENERAL

POLICE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	(--- FY 2018-2019 ---)	(--- FY 2019-2020 ---)	(----- FY 2020-2021 -----)	(--- FY 2021-2022 ---)
	BUDGET	ACTUAL	BUDGET	ACTUAL
			ORIGINAL BUDGET	AMENDED BUDGET
			Y-T-D ACTUAL	REQUESTED BUDGET
				PROPOSED BUDGET

SERVICES

10-5-2130-218	PROFESSIONAL SERVICES	500	624	700	126	400	400	0	400
10-5-2130-220	SERVICE AGREEMENTS	12,000	6,535	13,000	11,125	15,000	15,000	1,900	15,000
10-5-2130-22001	SERVICE AGREEMENT-MILES	3,200	960	3,500	930	2,500	2,500	210	2,500
10-5-2130-22101	MAINT AGREEMENT-COPIER	2,500	947	2,500	1,361	1,500	1,500	307	1,500
10-5-2130-22102	LOAN PAYMENT- NEW BUILDING	0	0	0	0	0	0	0	0
10-5-2130-223	ADVERTISING	300	179	300	136	300	300	0	300
10-5-2130-261	CRIME PREVENTION	1,000	434	2,000	477	1,000	1,000	0	1,000
10-5-2130-263	HAULING/TOWING	150	0	150	0	150	150	0	150
TOTAL SERVICES		19,650	9,678	22,150	14,154	20,850	20,850	2,417	20,850

Utilities

10-5-2135-232	PD-TELEPHONE	5,000	9,105	7,000	10,587	10,000	10,000	853	10,000
10-5-2135-23201	PD-CELL PHONES	1,500	938	1,300	868	1,000	1,000	74	1,000
10-5-2135-233	PD-ELECTRICITY	1,000	1,076	1,000	1,146	1,500	1,500	94	1,500
10-5-2135-234	GAS HEATING	1,500	374	1,500	1,145	1,500	1,500	38	1,500
TOTAL Utilities		9,000	12,093	10,800	13,745	14,000	14,000	1,058	14,000

SUPPLIES

10-5-2150-351	SUPPLIES	5,000	3,906	5,000	3,674	5,000	5,000	256	5,000
10-5-2150-352	POSTAGE	300	122	300	142	150	150	0	150
10-5-2150-355	MOTOR FUELS	19,000	13,969	19,000	9,250	15,000	15,000	823	15,000
10-5-2150-453	EQUIPMENT	44,000	7,810	54,600	41,272	30,000	30,000	0	30,000
10-5-2150-45301	GRANT	1,000	5,653	10,000	2,975	10,000	10,000	500	10,000
10-5-2150-454	VEHICLE PARK FUND REIMB	0	0	0	0	0	0	0	0
10-5-2150-455	VEHICLE PAYMENT	0	0	0	0	0	0	0	0
10-5-2150-456	VEHICLE PURCHASE	37,000	32,582	37,000	29,001	37,000	37,000	0	37,000
TOTAL SUPPLIES		106,300	64,043	125,900	86,315	97,150	97,150	1,578	97,150

CODE ENFORC./ANIMAL CONT

10-5-2160-223	ELECTRICITY	1,000	814	1,000	712	1,000	1,000	12	1,000
10-5-2160-235	WATER SERVICE	300	300	300	171	300	300	24	300
10-5-2160-243	BUILDING MAINT	500	40	500	0	500	500	0	500
10-5-2160-250	VETERINARY SERVICES	300	0	300	0	300	300	0	300
10-5-2160-351	SUPPLIES	300	61	300	85	150	150	0	150
10-5-2160-355	MOTOR FUELS	0	0	0	0	0	0	0	0
10-5-2160-45302	EQUIPMENT - ANIMAL CONTROL	400	0	400	0	200	200	0	200
TOTAL CODE ENFORC./ANIMAL CONT		2,800	1,214	2,800	968	2,450	2,450	36	2,450

CODE ENFORC./SERVICE

10-5-2161-216	CONTRACTED AGREEMENTS	10,500	10,230	10,500	10,200	10,500	10,500	825	10,500
TOTAL CODE ENFORC./SERVICE		10,500	10,230	10,500	10,200	10,500	10,500	825	10,500

TOTAL POLICE

		961,500	840,841	1,072,477	887,232	1,090,600	1,090,600	82,642	1,090,600
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PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

10 - GENERAL

FIRE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	----- FY 2018-2019 -----	----- FY 2019-2020 -----	----- FY 2020-2021 -----	----- FY 2021-2022 -----
	BUDGET	ACTUAL	BUDGET	ACTUAL
PERSONNEL SERVICES				
10-5-2201-1012 SALARIES - FIRE CHIEF	4,800	4,800	4,800	4,800
10-5-2201-1013 SALARIES - ASST CHIEF	1,200	1,200	1,200	1,200
10-5-2201-1014 SALARIES - CAPTAIN	1,800	1,800	1,800	1,800
10-5-2201-1015 FIRE CALL FEES	10,000	11,300	12,000	12,000
10-5-2201-10200 FICA EXPENSE	1,800	1,630	1,941	1,800
10-5-2201-10300 MEDI EXPENSE	450	381	454	450
10-5-2201-108 AIR EVAC	1,000	935	1,300	1,300
10-5-2201-114 EMPLOYMENT SECURITY	50	0	50	50
10-5-2201-166 WORKERS COMP INSURANCE	2,700	2,673	2,800	2,800
10-5-2201-167 LIABILITY INSURANCE	2,550	3,145	2,678	2,100
10-5-2201-210 TRAVEL/EXPENSE	200	0	200	800
10-5-2201-212 DUES/SUBSCRIPTIONS	0	0	400	400
10-5-2201-214 TRAINING	800	488	800	1,000
10-5-2201-21501 FIRE MEETINGS	6,500	6,240	7,000	7,000
10-5-2201-21502 WORK SESSIONS	6,000	1,240	4,500	4,500
10-5-2201-220 SERVICE AGREEMENTS	2,300	4,304	4,300	4,500
10-5-2201-223 ADVERTISING	0	0	0	0
10-5-2201-232 TELEPHONE	0	0	0	960
10-5-2201-233 ELECTRICITY	1,500	1,257	1,500	1,500
10-5-2201-234 GAS	1,200	1,135	1,200	1,200
10-5-2201-242 EQUIPMENT REPAIR/MAINT	1,400	950	2,400	2,400
10-5-2201-243 BUILDING REPAIR/MAINT	500	46	500	4,000
10-5-2201-244 VEHICLE REPAIR/MAINT	1,200	65	1,200	2,500
10-5-2201-351 SUPPLIES	800	812	1,200	1,200
10-5-2201-353 MEDICAL EQUIP/SUPPLIES	2,000	1,655	1,500	1,500
10-5-2201-354 CLOTHING ALLOWANCE	8,010	5,657	1,000	1,000
10-5-2201-355 MOTOR FUELS	750	581	950	1,000
10-5-2201-453 EQUIPMENT	30,000	24,485	35,000	27,100
10-5-2201-45300 GRANTS	0	0	0	5,000
10-5-2201-45304 EQUIPMENT-USDA GRANT	0	0	0	0
10-5-2201-45304 CAPITAL IMPROVEMENT PROJECT	0	0	0	0
TOTAL PERSONNEL SERVICES	89,510	76,780	92,673	102,060
TOTAL FIRE	89,510	76,780	92,673	102,060

10-5-2201-1012 SALARIES - FIRE CHIEF 4,800 4,800 4,800 4,800 400 4,800

10-5-2201-1013 SALARIES - ASST CHIEF 1,200 1,200 1,200 1,200 100 1,200

10-5-2201-1014 SALARIES - CAPTAIN 1,800 1,800 1,800 1,800 150 1,800

10-5-2201-1015 FIRE CALL FEES 10,000 11,300 12,000 12,000 680 12,000

10-5-2201-10200 FICA EXPENSE 1,800 1,630 1,941 1,800 109 1,800

10-5-2201-10300 MEDI EXPENSE 450 381 454 450 26 450

10-5-2201-108 AIR EVAC 1,000 935 1,300 1,300 0 1,300

10-5-2201-114 EMPLOYMENT SECURITY 50 0 50 50 0 50

10-5-2201-166 WORKERS COMP INSURANCE 2,700 2,673 2,800 2,800 0 4,500

10-5-2201-167 LIABILITY INSURANCE 2,550 3,145 2,678 2,100 0 2,100

10-5-2201-210 TRAVEL/EXPENSE 200 0 200 800 0 800

10-5-2201-212 DUES/SUBSCRIPTIONS 0 0 400 400 0 400

10-5-2201-214 TRAINING 800 488 800 1,000 0 1,000

10-5-2201-21501 FIRE MEETINGS 6,500 6,240 7,000 7,000 460 7,000

10-5-2201-21502 WORK SESSIONS 6,000 1,240 4,500 4,500 0 4,500

10-5-2201-220 SERVICE AGREEMENTS 2,300 4,304 4,300 4,500 2,272 4,500

10-5-2201-223 ADVERTISING 0 0 0 0 0 0

10-5-2201-232 TELEPHONE 0 0 0 960 0 960

10-5-2201-233 ELECTRICITY 1,500 1,257 1,500 1,500 87 1,500

10-5-2201-234 GAS 1,200 1,135 1,200 1,200 34 1,200

10-5-2201-242 EQUIPMENT REPAIR/MAINT 1,400 950 2,400 2,400 0 2,400

10-5-2201-243 BUILDING REPAIR/MAINT 500 46 500 4,000 454 4,000

10-5-2201-244 VEHICLE REPAIR/MAINT 1,200 65 1,200 2,500 0 2,500

10-5-2201-351 SUPPLIES 800 812 1,200 1,200 115 1,200

10-5-2201-353 MEDICAL EQUIP/SUPPLIES 2,000 1,655 1,500 1,500 198 1,500

10-5-2201-354 CLOTHING ALLOWANCE 8,010 5,657 1,000 1,000 0 1,000

10-5-2201-355 MOTOR FUELS 750 581 950 1,000 137 1,000

10-5-2201-453 EQUIPMENT 30,000 24,485 35,000 27,100 23 27,100

10-5-2201-45300 GRANTS 0 0 0 5,000 0 5,000

10-5-2201-45304 EQUIPMENT-USDA GRANT 0 0 0 0 0 0

10-5-2201-45304 CAPITAL IMPROVEMENT PROJECT 0 0 0 0 0 0

TOTAL PERSONNEL SERVICES 89,510 76,780 92,673 102,060 5,244 102,060

TOTAL FIRE 89,510 76,780 92,673 102,060 5,244 102,060

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202010 - GENERAL
GROUNDS MAINTENANCE
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES										
ACCT#	ACCOUNT NAME	(---- FY 2018-2019 ----)	(---- FY 2019-2020 ----)	(----- FY 2020-2021 -----)	ORIGINAL	AMENDED	Y-T-D	REQUESTED	PROPOSED	
		BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET
----- FY 2018-2019 -----) (----- FY 2019-2020 -----) (----- FY 2020-2021 -----) (----- FY 2021-2022 -----)										
<u>INSURANCE</u>										
10-5-3320-167	GM-LIABILITY INSURANCE	4,600	4,522	4,900	4,978	5,230	5,230	0	5,230	
TOTAL INSURANCE		4,600	4,522	4,900	4,978	5,230	5,230	0	5,230	
<u>MAINTENANCE</u>										
10-5-3328-242	GM-EQUIPMENT MAINT	5,000	3,453	5,000	5,401	5,000	5,000	51	5,000	
10-5-3328-243	GM-BUILDING MAINT	78,400	15,422	172,000	56,962	112,170	112,170	2,001	112,170	
10-5-3328-244	GM-VEHICLE MAINT	3,000	944	3,000	381	3,000	3,000	0	3,000	
TOTAL MAINTENANCE		86,400	19,826	180,000	62,745	120,170	120,170	2,052	120,170	
<u>SERVICES</u>										
10-5-3330-22003	GM-SERVICE AGREEMENT-ALLIANC	128,100	128,099	129,871	129,871	149,004	149,004	12,417	149,004	
TOTAL SERVICES		128,100	128,099	129,871	129,871	149,004	149,004	12,417	149,004	
<u>SUPPLIES</u>										
10-5-3350-351	GM-SUPPLIES	5,000	4,435	5,000	5,819	5,000	5,000	231	5,000	
10-5-3350-35101	CHEMICALS-MOSQUITO SPRAY	6,000	5,316	6,000	0	0	0	0	0	
10-5-3350-355	GM-MOTOR FUELS	4,500	3,612	4,500	1,878	4,500	4,500	250	4,500	
10-5-3350-453	GM-EQUIPMENT	59,501	58,241	2,000	637	2,000	2,000	0	2,000	
TOTAL SUPPLIES		75,001	71,604	17,500	8,334	11,500	11,500	482	11,500	
<u>UTILITIES</u>										
10-5-3370-233	GM-ELECTRICITY	6,500	5,082	6,000	4,921	6,000	6,000	235	6,000	
10-5-3370-234	GM-GAS HEATING	4,500	3,875	5,400	3,588	5,400	5,400	80	5,400	
TOTAL UTILITIES		11,000	8,957	11,400	8,509	11,400	11,400	315	11,400	
TOTAL GROUNDS MAINTENANCE		305,101	233,007	343,671	214,437	297,304	297,304	15,266	297,304	

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

10 - GENERAL
AIRPORT
DEPARTMENTAL EXPENDITURES
ACCT# ACCOUNT NAME

		FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED
								ACTUAL	BUDGET
INSURANCE									
10-5-4020-167	LIABILITY INSURANCE	3,400	3,070	3,600	3,415	4,450	4,450	0	4,450
TOTAL INSURANCE		3,400	3,070	3,600	3,415	4,450	4,450	0	4,450
MAINTENANCE									
10-5-4028-242	EQUIPMENT MAINT-AIRPORT	3,000	1,493	1,000	3,442	1,000	1,000	0	1,000
10-5-4028-243	BUILDING MAINT-AIRPORT	1,000	1,107	1,000	0	1,000	1,000	0	1,000
10-5-4028-244	VEHICLE REPAIR/MAINT	0	0	0	0	1,200	1,200	0	1,200
TOTAL MAINTENANCE		4,000	2,600	2,000	3,442	3,200	3,200	0	3,200
SERVICES									
10-5-4030-218	PROFESSIONAL SERVICES	2,000	2,065	2,000	4,589	2,000	2,000	0	2,000
10-5-4030-21801	TREE TRIMMING-AIRPORT	5,000	2,520	0	0	0	0	0	0
10-5-4030-219	AIRPORT GRANT EXPENSES	0	0	0	744,256	4,888,745	4,888,745	1,241,218	4,888,745
10-5-4030-22001	ALLIANCE SERVICE	10,050	10,046	11,819	11,819	12,417	12,417	1,035	12,417
TOTAL SERVICES		17,050	14,631	13,819	760,664	4,903,162	4,903,162	1,242,253	4,903,162
SUPPLIES									
10-5-4050-351	SUPPLIES	2,500	4,294	3,000	3,338	3,000	3,000	69	3,000
10-5-4050-35101	GRAVEL-AIRPORT	400	703	400	0	400	400	0	400
10-5-4050-355	AIRPORT FUEL	20,000	24,274	20,000	7,219	20,000	20,000	0	20,000
TOTAL SUPPLIES		22,900	29,271	23,400	10,557	23,400	23,400	69	23,400
UTILITIES									
10-5-4070-232	TELEPHONE	1,000	790	800	801	800	800	84	800
10-5-4070-233	ELECTRICITY	5,336	800	10,000	1,166	3,000	3,000	70	3,000
TOTAL UTILITIES		6,336	1,589	10,800	1,967	3,800	3,800	154	3,800
CAPITAL IMPROVEMENTS									
10-5-4080-472	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0	0
TOTAL AIRPORT		53,686	51,162	53,619	780,045	4,938,012	4,938,012	1,242,476	4,938,012

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

10 -GENERAL STREETS DEPARTMENTAL EXPENDITURES	ACCT#	ACCOUNT NAME	(----- FY 2018-2019 -----) (----- FY 2019-2020 -----) (----- FY 2020-2021 -----) (----- FY 2021-2022 -----)							
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED
									ACTUAL	BUDGET
INSURANCE										
10-5-4120-167		LIABILITY INSURANCE	7,900	5,189	6,500	6,359	6,700	6,700	0	6,700
TOTAL INSURANCE			7,900	5,189	6,500	6,359	6,700	6,700	0	6,700
MAINTENANCE										
10-5-4128-242		EQUIPMENT REPAIR/MAINT	9,000	7,832	9,000	9,594	9,000	9,000	0	9,000
10-5-4128-243		BUILDINGS REPAIR/MAINT	0	112	0	43	0	0	0	0
10-5-4128-244		VEHICLE REPAIR/MAINT	3,500	2,978	3,500	5,602	10,300	10,300	0	10,300
TOTAL MAINTENANCE			12,500	10,921	12,500	15,239	19,300	19,300	0	19,300
SERVICES										
10-5-4130-218		PROFESSIONAL SERVICES	500	1,356	500	0	2,000	2,000	0	2,000
10-5-4130-21811		HAULING SERVICE	1,000	1,417	3,000	0	3,000	3,000	0	3,000
10-5-4130-22003		SERVICE AGREEMENTS - ALLIANCE	143,900	143,866	145,641	145,641	180,047	180,047	15,004	180,047
TOTAL SERVICES			145,400	146,641	149,141	145,641	185,047	185,047	15,004	185,047
SUPPLIES										
10-5-4150-351		SUPPLIES	6,000	6,000	6,000	2,872	6,000	6,000	0	6,000
10-5-4150-355		MOTOR FUELS	9,500	10,010	9,500	5,386	9,500	9,500	346	9,500
10-5-4150-35701		MATERIALS - ROCK & PREMIX	0	0	0	181	0	0	0	0
10-5-4150-35702		MATERIALS - SALT	6,500	7,197	7,500	7,563	8,000	8,000	0	8,000
10-5-4150-35703		MATERIALS - ROAD OIL	0	0	0	0	0	0	0	0
10-5-4150-35704		MATERIALS - STREET SIGNS	3,000	1,082	3,000	1,868	3,000	3,000	0	3,000
10-5-4150-453		EQUIPMENT	32,075	26,511	31,918	31,006	4,500	4,500	0	4,500
10-5-4150-454		VEHICLE & ACCESSORIES	0	0	26,667	25,442	0	0	0	0
TOTAL SUPPLIES			57,075	50,800	84,585	74,318	31,000	31,000	346	31,000
UTILITIES										
10-5-4170-233		ELECTRICITY	61,000	57,179	61,000	56,972	61,000	61,000	4,672	61,000
TOTAL UTILITIES			61,000	57,179	61,000	56,972	61,000	61,000	4,672	61,000
CAPITAL IMPROVEMENTS										
10-5-4180-47102		CAP IMPROV- STORM WATER	0	0	0	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS			0	0	0	0	0	0	0	0
TOTAL STREETS			283,875	270,729	313,726	298,529	303,047	303,047	20,023	303,047

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

10 - GENERAL

DEBT SERVICE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
DEBT SERVICE REPAYMENT									
10-5-8460-57501	2004B BOND-MUNICIPAL BLDG	11,000	11,000	12,000	12,000	0	0	0	0
10-5-8460-57502	2004B BOND INT-MUNICIPAL BLD	2,850	2,836	2,536	2,528	1,000	1,000	1,000	0
10-5-8460-57503	2004B BOND - STORM WATER	48,000	48,000	51,000	51,000	0	0	0	0
10-5-8460-57504	2004B BOND INT - STORM WATER	12,960	12,764	11,484	11,446	4,500	4,500	4,500	0
10-5-8460-57505	PAYING AGENT FEE EXPENSE	2,000	2,006	2,000	2,006	0	0	0	0
10-5-8460-57506	BOND PAYMENT ON PRINCIPAL	0	0	0	0	0	0	0	0
10-5-8460-57507	BOND PAYMENT INTEREST	0	0	0	0	0	0	0	0
10-5-8460-57508	BG TOWN CENTER - WALMART PYM	384,160	384,160	1,013,359	1,013,359	0	0	0	0
10-5-8460-67502	TRANSFER TO PRIOR YR BALANCE	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE REPAYMENT		460,910	460,766	1,092,379	1,092,339	5,500	5,500	5,500	0
TOTAL DEBT SERVICE		460,910	460,766	1,092,379	1,092,339	5,500	5,500	5,500	0

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST 2020

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST 2020

10 -GENERAL-

TO BE SUBMITTED
INTERGOVERNMENTAL

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

[illegible]

BUDGET

ACTUAL

BUDGET

ACTUAL

BUDGET

BUDGET

ACTUAL

BUDGET

BUDGET

INTERGOVERNMENTAL PAYABLE

10-5-9090-537 1 1/2% COUNTY ASSESSMENT

TOTAL INTERGOVERNMENTAL PAYABL

3,900

$$\begin{array}{r} 4 \overline{) 350} \\ \underline{32} \\ 30 \\ \underline{28} \\ 20 \\ \underline{20} \\ 0 \end{array}$$

4,500

3,381

4,000

4,000

 CC BY-SA

4,000

TOTAL INTERGOVERNMENTAL

3,900

4,350

4,500

فصل
در بیان
تأثیر
و اثر

4,000

4,000

4,000

TOTAL EXPENDITURES

2,958,547

2,666,642

3,696,309

4,019,352

7,650,285

7,650,285

1,433,969

7,650,285

*** END OF REPORT ***



STREET (CIP)

FUND

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

15 -STREET (CIP)

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

	(--- FY 2018-2019 ---)	(--- FY 2019-2020 ---)	(----- FY 2020-2021 -----)	(--- FY 2021-2022 ---)
	BUDGET	ACTUAL	BUDGET	ACTUAL
			ORIGINAL BUDGET	AMENDED BUDGET
				Y-T-D ACTUAL
				REQUESTED BUDGET
				PROPOSED BUDGET

REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

EXPENDITURE SUMMARY

STREETS

DEBT SERVICE

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

415,800	454,915	435,800	484,513	435,800	435,800	39,017	435,800
415,800	454,915	435,800	484,513	435,800	435,800	39,017	435,800
129,532	79,363	126,667	225,928	274,300	274,300	1,222	274,300
286,268	286,476	309,133	149,736	161,500	161,500	65	161,500
415,800	365,839	435,800	375,664	435,800	435,800	1,287	435,800
0	89,076	0	108,848	0	0	37,730	0

E BOWLING GREEN
 PROPOSED BUDGET WORKSHEET
 AS OF: OCTOBER 31ST 2020

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST 2020

15 -STREET (CTP).

10 - 215E
REVENUES

ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
ALL REVENUE									
15-4-0000-31320	1/2% SALES TAX	415,000	453,330	435,000	483,070	435,000	435,000	38,806	435,000
15-4-0000-381	INTEREST REVENUE	800	1,514	800	1,443	800	800	211	800
15-4-0000-382	MISC REVENUE-STREET CIP	0	70	0	0	0	0	0	0
15-4-0000-3899	STREET FUND-COP PROCEEDS	0	0	0	0	0	0	0	0
TOTAL REVENUES		415,800	454,915	435,800	484,513	435,800	435,800	39,017	435,800

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST 2020

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST 2020

15 -STREET (CIP)

STREETS.

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME
-------	--------------

	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)	{----- FY 2020-2021 -----}	{----- FY 2021-2022 -----
BUDGET	ACTUAL	BUDGET	ORIGINAL BUDGET	AMENDED BUDGET REQUESTED PROPOSED
				X-T-D

	BUDGET	ACTUAL
1.000000	1000000	1000000
2.000000	2000000	2000000
3.000000	3000000	3000000
4.000000	4000000	4000000
5.000000	5000000	5000000
6.000000	6000000	6000000
7.000000	7000000	7000000
8.000000	8000000	8000000
9.000000	9000000	9000000
10.000000	10000000	10000000
11.000000	11000000	11000000
12.000000	12000000	12000000
13.000000	13000000	13000000
14.000000	14000000	14000000
15.000000	15000000	15000000
16.000000	16000000	16000000
17.000000	17000000	17000000
18.000000	18000000	18000000
19.000000	19000000	19000000
20.000000	20000000	20000000
21.000000	21000000	21000000
22.000000	22000000	22000000
23.000000	23000000	23000000
24.000000	24000000	24000000
25.000000	25000000	25000000
26.000000	26000000	26000000
27.000000	27000000	27000000
28.000000	28000000	28000000
29.000000	29000000	29000000
30.000000	30000000	30000000
31.000000	31000000	31000000
32.000000	32000000	32000000
33.000000	33000000	33000000
34.000000	34000000	34000000
35.000000	35000000	35000000
36.000000	36000000	36000000
37.000000	37000000	37000000
38.000000	38000000	38000000
39.000000	39000000	39000000
40.000000	40000000	40000000
41.000000	41000000	41000000
42.000000	42000000	42000000
43.000000	43000000	43000000
44.000000	44000000	44000000
45.000000	45000000	45000000
46.000000	46000000	46000000
47.000000	47000000	47000000
48.000000	48000000	48000000
49.000000	49000000	49000000
50.000000	50000000	50000000
51.000000	51000000	51000000
52.000000	52000000	52000000
53.000000	53000000	53000000
54.000000	54000000	54000000
55.000000	55000000	55000000
56.000000	56000000	56000000
57.000000	57000000	57000000
58.000000	58000000	58000000
59.000000	59000000	59000000
60.000000	60000000	60000000
61.000000	61000000	61000000
62.000000	62000000	62000000
63.000000	63000000	63000000
64.000000	64000000	64000000
65.000000	65000000	65000000
66.000000	66000000	66000000
67.000000	67000000	67000000
68.000000	68000000	68000000
69.000000	69000000	69000000
70.000000	70000000	70000000
71.000000	71000000	71000000
72.000000	72000000	72000000
73.000000	73000000	73000000
74.000000	74000000	74000000
75.000000	75000000	75000000
76.000000	76000000	76000000
77.000000	77000000	77000000
78.000000	78000000	78000000
79.000000	79000000	79000000
80.000000	80000000	80000000
81.000000	81000000	81000000
82.000000	82000000</	

[illegible]

BUDGET

BUDGET

ACTUAL

BUDGET

BUDGET

SUPPLIES

15-5-4150-218 PROFESSIONAL SERVICES

15-5-4150-35702 CULVERTS/DRAINAGE STRUCTURES

15-5-4150-35703 ROAD OIL/ROCK/PRMIX

15-5-4150-35704 EQUIPMENT

TOTAL SUPPLIES.

20,000	14,405	20,000	138,177	25,000	25,000	0	25,000
10,000	3,175	10,000	0	10,000	10,000	0	10,000
65,000	45,409	65,000	62,734	184,300	184,300	1,222	184,300
16,125	16,383	31,667	25,017	55,000	55,000	0	55,000
11,125	79,363	126,667	225,928	274,300	274,300	1,222	274,300

[illegible][illegible]

CAPITAL IMPROVEMENTS

15-5-4160-471 CAPITAL IMPROVEMENTS

TOTAL CAPITAL IMPROVEMENTS

[illegible]

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29,532	79,363	126,667	225,928	274,300	274,300	1,222	274,300
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[illegible]

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

15 -STREET (CIP)

DEBT SERVICE
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
DEBT SERVICE REPAYMENT							
15-5-8460-5339 DEBT ISSUANCE COSTS - STREET							
0	0	0	0	0	0	0	0
248,800	248,800	234,463	120,000	125,000	125,000	125,000	125,000
34,968	34,968	73,420	28,417	35,000	35,000	35,000	35,000
2,500	2,708	1,250	1,318	1,500	1,500	1,500	1,500
286,268	286,476	309,133	149,736	161,500	161,500	161,500	161,500
TOTAL DEBT SERVICE							
286,268	286,476	309,133	149,736	161,500	161,500	161,500	161,500
TOTAL EXPENDITURES							
415,800	365,839	435,800	375,664	435,800	435,800	1,287	435,800

*** END OF REPORT ***



PARK

FUND

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

21 - PARK

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)	(----- FY 2020-2021 -----)	(----- FY 2021-2022 -----)
	BUDGET	ACTUAL	BUDGET	ACTUAL
			ORIGINAL BUDGET	AMENDED BUDGET
				Y-T-D ACTUAL
			REQUESTED BUDGET	PROPOSED BUDGET

REVENUE SUMMARY

ALL REVENUE

219,000	248,614	238,000	261,228	261,800	261,800	19,581	261,800
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TOTAL REVENUES

219,000	248,614	238,000	261,228	261,800	261,800	19,581	261,800
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EXPENDITURE SUMMARY

PARK
POOL

164,200	111,821	160,730	129,693	159,902	159,902	8,015	159,902
54,800	74,412	77,270	57,701	101,898	101,898	2,095	101,898

TOTAL EXPENDITURES

219,000	186,233	238,000	187,394	261,800	261,800	10,109	261,800
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REVENUES OVER/(UNDER) EXPENDITURES

0	62,382	0	73,834	0	0	9,472	0
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PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202021 - PARK
REVENUES

ACCT# ACCOUNT NAME

	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	ACTUAL	BUDGET

ALL REVENUE

21-4-0000-3115	1/4 SALES TAX	210,000	226,674	220,000	241,534	225,000	225,000	19,403	225,000
21-4-0000-367	PARK RESERVE RENT	1,200	1,875	1,200	450	800	800	100	800
21-4-0000-370	PARKS-PROGRAMS/EVENTS	5,000	5,376	5,000	192	8,000	8,000	0	8,000
21-4-0000-373	PARK GRANT	0	0	0	0	17,000	17,000	0	17,000
21-4-0000-375	DONATIONS-TREES	0	0	0	0	0	0	0	0
21-4-0000-376	POOL ADMISSIONS	0	8,265	7,500	9,739	7,500	7,500	150	7,500
21-4-0000-377	POOL CONCESSIONS	0	1,994	1,800	728	1,000	1,000	0	1,000
21-4-0000-381	INTEREST REVENUE	2,800	3,445	2,500	3,260	2,500	2,500	129	2,500
21-4-0000-388	TRANSFER - PRIOR YEARS FUNDS	0	0	0	0	0	0	0	0
21-4-0000-389	MISCELLANEOUS REVENUE	0	985	0	5,324	0	0	0	0
21-4-0000-389	PARK FUND-COP PROCEEDS	0	0	0	0	0	0	0	0
21-4-0000-390	DUE FROM GENERAL FUND	0	0	0	0	0	0	0	0

TOTAL REVENUES

219,000	248,614	238,000	261,228	261,800	261,800	19,581	261,800
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21 -PARK

Foot

DEPARTMENTAL EXPENDITURES

[illegible]

PERSONNEL

21-5-5501-101	SALARIES	0	0	19,770	25,000	25,000	0	25,000
21-5-5501-10200	FICA EXPENSE	0	0	1,226	1,563	1,563	0	1,563
21-5-5501-10300	MEDI EXPENSE	0	0	287	363	363	0	363
TOTAL PERSONNEL		0	0	21,282	26,926	26,926	0	26,926

PROFESSIONAL

21-5-5510-218	PROFESSIONAL SERVICES	0	0	24,538	24,538	0	24,538
TOTAL PROFESSIONAL		0	0	24,538	24,538	0	24,538

MAINTENANCE

21-5-5528-242	EQUIPMENT REPAIR/MAINT	43	1,000	0	1,000	0	1,000
21-5-5528-243	BUILDINGS REPAIR/MAINT	206	1,000	0	1,000	0	1,000
TOTAL MAINTENANCE		2,000	2,000	0	2,000	0	2,000

SERVICES

21-5-5530-221	OPERATING FEE	6,500	36,737	31,200	2,672	5,000	5,000	0	5,000
21-5-5530-223	ADVERTISING	0	0	0	147	100	100	0	100
TOTAL SERVICES		6,500	36,737	31,200	2,818	5,100	5,100	0	5,100

SUPPLIES

	21-5-5550-351	SUPPLIES	21-5-5550-352	CONCESSION SUPPLIES	21-5-5550-354	CHEMICALS	21-5-5550-453	EQUIPMENT	TOTAL SUPPLIES
	2,000	4,352	2,500	1,515	2,000	2,000	0	2,000	
	0	0	1,500	209	1,500	1,500	0	1,500	
	2,500	988	2,500	150	1,500	1,500	0	1,500	
	8,000	353	5,000	402	5,750	5,750	0	5,750	
	12,500	5,692	11,500	2,275	10,750	10,750	0	10,750	

UTILITIES

21-5-5570-232	TELEPHONE	800	139	800	89	250	250 (11)	250
21-5-5570-233	ELECTRICITY	4,500	3,557	4,500	3,043	4,500	36		4,500
21-5-5570-235	WATER SERVICE	3,000	2,472	3,000	3,927	3,000	0		3,000
21-5-5570-275	GR MAINT SERVICE FEE	22,500	22,493	24,270	24,834	24,834	2,070		24,834
21-5-5570-298	DEBT SERVICE-PARK	0	0	0	0	0	0		0
21-5-5570-299	BOND COSTS - PARK FUND	0	0	0	0	0	0		0
TOTAL UTILITIES		30,800	28,661	32,570	31,325	32,584	32,584	2,095	32,584

CAPITAL IMPROVEMENTS

21-5-5580-47101 CAPITAL IMPROVEMENTS - POOL	3,000	3,075	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS	3,000	3,075	0	0	0	0

TOTAL POOL

TOTAL POOL	54,800	74,412	77,270	57,701	101,898	101,898	2,095	101,898
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TOTAL EXPENDITURES

TOTAL EXPENDITURES	219,000	186,233	238,000	187,394	261,800	261,800	10,109	261,800
2019	2018	2017	2016	2015	2014	2013	2012	2011



LIBRARY

FUND

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

22 - LIBRARY

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET

REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

EXPENDITURE SUMMARY

LIBRARY

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

107,983	99,264	107,810	104,080	109,194	109,194	6,895	109,194
107,983	99,264	107,810	104,080	109,194	109,194	6,895	109,194
107,983	101,634	107,810	94,468	109,194	109,194	8,776	109,194
107,983	101,634	107,810	94,468	109,194	109,194	8,776	109,194
0 (2,371)	0	9,612	0	0 (1,880)	0	0	0

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202022 - LIBRARY
REVENUES

ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
ALL REVENUE									
22-4-0000-31110	REAL PROPERTY	60,575	61,904	61,700	64,300	62,900	62,900	3,681	62,900
22-4-0000-31120	PERSONAL PROPERTY	15,282	16,297	16,100	17,122	18,307	18,307	1,275	18,307
22-4-0000-31121	INST AND FINANCIAL TAX	1,050	9	0	0	0	0	0	0
22-4-0000-31122	RR & UTILITY TAX	10,000	9,812	10,000	10,074	10,000	10,000	0	10,000
22-4-0000-31123	SURFAX	1,400	290	300	1,514	1,495	1,495	0	1,495
22-4-0000-31910	REAL PROPERTY	0	0	0	0	0	0	0	0
22-4-0000-31912	PENALTIES	512	562	530	890	530	530	18	530
22-4-0000-31914	REFUNDS & REIMBURSEMENTS	0	0	0	0	0	0	0	0
22-4-0000-36501	COPIER FEES/PAX FEES	2,200	1,992	2,000	1,903	2,000	2,000	0	2,000
22-4-0000-36502	BOOK FINES & REPLACEMENTS	600	597	600	334	600	600	0	600
22-4-0000-36503	VIDEO FINES & SALES	600	609	600	312	600	600	0	600
22-4-0000-36702	MEMBERSHIP FEES	1,600	1,250	1,600	1,127	1,600	1,600	0	1,600
22-4-0000-381	INTEREST REVENUE	250	293	250	219	250	250	16	250
22-4-0000-383	DONATIONS/FUND RAISERS	0	0	0	100	0	0	0	0
22-4-0000-38803	GRANT FUND - BOOKS	0	0	0	90	0	0	0	0
22-4-0000-38804	STATE AID TO LIBRARIES	2,027	2,118	2,118	2,667	500	500	1,334	500
22-4-0000-38805	ATHLETE & ENTERTAINER TAX	1,587	1,600	1,600	1,561	0	0	572	0
22-4-0000-389	MISCELLANEOUS REVENUE	300	486	412	266	412	412	0	412
22-4-0000-38904	MEMORIAL FUND REVENUES	10,000	1,445	10,000	1,601	10,000	10,000	0	10,000
22-4-0000-3899	LIBRARY FUND - COP PROCEEDS	0	0	0	0	0	0	0	0

TOTAL REVENUES

107,983	99,264	107,810	104,080	109,194	109,194	6,895	109,194		
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PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 11ST, 2020

22 - LIBRARY

LIBRARY

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)	(----- FY 2020-2021 -----)	(----- FY 2021-2022 -----)
	BUDGET	ACTUAL	BUDGET	ACTUAL
			ORIGINAL BUDGET	AMENDED BUDGET
				Y-T-D ACTUAL
				REQUESTED BUDGET
				PROPOSED BUDGET

PERSONNEL SERVICES

22-5-5301-101 SALARIES	44,500	42,051	47,294	41,495	45,942	45,942	4,833	45,942	
22-5-5301-10200 FICA EXPENSE	2,759	2,569	2,932	2,545	2,848	2,848	296	2,848	
22-5-5301-10300 MED. EXPENSE	645	601	686	595	666	666	69	666	
22-5-5301-105 IAGERS RETIREMENT	2,350	2,354	2,507	2,455	1,960	1,960	193	1,960	
22-5-5301-106 HEALTH INSURANCE	9,850	8,676	8,185	8,277	8,300	8,300	682	8,300	
22-5-5301-108 AIR EVAC	0	0	130	65	0	0	0	0	
22-5-5301-210 TRAVEL/EXPENSE	0	0	0	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	60,104	56,251	61,734	55,431	59,716	59,716	6,074	59,716	

INSURANCE

22-5-5320-267 LIABILITY INSURANCE	3,222	2,738	3,115	3,571	3,571	3,571	0	3,571	
TOTAL INSURANCE	3,222	2,738	3,115	3,571	3,571	3,571	0	3,571	

MAINTENANCE

22-5-5328-241 COMPUTER REPAIR/MAINT	2,400	2,850	2,400	2,300	2,400	2,400	275	2,400	
22-5-5328-242 EQUIPMENT REPAIR/MAINT-MM	300	0	1,500	0	1,500	1,500	0	1,500	
22-5-5328-243 BUILDING & LOT IMPROVEMENTS	400	300	400	158	400	400	0	400	
TOTAL MAINTENANCE	3,100	3,150	4,300	2,458	4,300	4,300	275	4,300	

SERVICES

22-5-5330-220 SERVICE AGREEMENTS	2,500	2,972	2,500	2,851	2,500	2,500	0	2,500	
22-5-5330-2201 SERVICE AGREEMENTS - MM	1,500	1,565	1,500	1,661	1,500	1,500	12	1,500	
22-5-5330-222 ACCOUNTING AUDIT	400	400	400	400	400	400	0	400	
22-5-5330-225 ADMINISTRATIVE ALLOCATION	960	960	960	960	960	960	80	960	
22-5-5330-300 BAD DEBT EXPENSE- TAXES	0	346	0	0	0	0	0	0	
TOTAL SERVICES	5,360	6,243	5,360	5,872	5,360	5,360	92	5,360	

SUPPLIES

22-5-5350-351 SUPPLIES	3,750	4,525	3,750	3,728	3,000	3,000	53	3,000	
22-5-5350-35100 SUPPLIES - MM	1,000	252	1,000	1,497	1,000	1,000	47	1,000	
22-5-5350-35101 BOOKS	12,829	11,936	9,247	11,394	14,185	14,185	1,831	14,185	
22-5-5350-35102 VIDEOS	3,750	1,660	4,560	735	8,412	8,412	0	8,412	
22-5-5350-35103 GRANT	0	0	0	0	0	0	0	0	
22-5-5350-352 POSTAGE	200	171	200	191	200	200	193	200	
22-5-5350-356 MISCELLANEOUS EXPENSE - MM	500	190	3,500	514	3,500	3,500	0	3,500	
22-5-5350-357 LANDSCAPING - MM	250	0	250	0	250	250	0	250	
22-5-5350-453 EQUIPMENT - MM	5,000	5,077	2,000	0	2,000	2,000	0	2,000	
TOTAL SUPPLIES	27,279	23,810	24,507	18,059	32,547	32,547	2,123	32,547	

UTILITIES

22-5-5370-232 TELEPHONE	1,300	1,633	1,300	1,703	1,600	1,600	136	1,600	
TOTAL UTILITIES	1,300	1,633	1,300	1,703	1,600	1,600	136	1,600	

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

22 -LIBRARY
LIBRARY

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

{----- FY 2018-2019 -----} {----- FY 2019-2020 -----} {----- FY 2020-2021 -----} {----- FY 2021-2022 -----}

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED BUDGET Y-T-D REQUESTED PROPOSED

INTERGOVERNMENTAL PAYABL

22-5-5390-537 1 1/2 % COUNTY ASSESSMENT

1,144

1,343

1,144

1,044

1,100

1,100

0

1,100

22-5-5390-538 DEBT SERVICE REPAYMENT

0

0

0

0

0

0

0

0

22-5-5390-539 DEBT SERVICE-LIBRARY EXPANSI

6,474

6,465

6,350

6,331

1,000

1,000

75

1,000

TOTAL INTERGOVERNMENTAL PAYABL

7,618

7,808

7,494

7,375

2,100

2,100

75

2,100

TOTAL LIBRARY

107,983

101,634

107,810

94,468

109,194

109,194

8,776

109,194

TOTAL EXPENDITURES

107,983

101,634

107,810

94,468

109,194

109,194

8,776

109,194

*** END OF REPORT ***

A decorative border with a repeating geometric pattern of black and tan zig-zags and diamonds, framing the entire page.

CEMETERY

FUND

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

23 -CEMETERY

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

	----- FY 2018-2019 -----	----- FY 2019-2020 -----	----- FY 2020-2021 -----	----- FY 2021-2022 -----
	BUDGET	ACTUAL	BUDGET	ACTUAL
			ORIGINAL BUDGET	AMENDED BUDGET
			Y-T-D ACTUAL	REQUESTED BUDGET
			PROPOSED BUDGET	

REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

EXPENDITURE SUMMARY

CEMETERY

TOTAL EXPENDITURES

REVENUES OVER/ (UNDER) EXPENDITURES

48,900	48,447	48,420	55,162	50,400	50,400	2,930	50,400
48,900	48,447	48,420	55,162	50,400	50,400	2,930	50,400
48,900	41,505	48,420	38,450	50,400	50,400	2,308	50,400
48,900	41,505	48,420	38,450	50,400	50,400	2,308	50,400
0	6,942	0	16,712	0	0	622	0

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202023 -CEMETERY
REVENUES

ACCT#	ACCOUNT NAME	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)	(----- FY 2020-2021 -----)	(----- FY 2021-2022 -----)								
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<u>ALL REVENUE</u>													
23-4-0000-3110	REAL PROPERTY	30,250	30,923	30,820	32,115	31,000	31,000	1,838	31,000				
23-4-0000-31120	PERSONAL PROPERTY	7,650	8,138	8,050	8,550	9,000	9,000	637	9,000				
23-4-0000-31121	INST AND FINANCIAL TAX	500	5	250	0	100	100	0	100				
23-4-0000-31122	RR & UTILITY TAX	5,000	5,139	5,000	5,277	5,000	5,000	0	5,000				
23-4-0000-31123	SURTAX	700	152	500	793	500	500	0	500				
23-4-0000-31910	REAL PROPERTY	0	0	0	0	0	0	0	0				
23-4-0000-31912	PENALTIES	200	280	200	444	200	200	9	200				
23-4-0000-36601	CEMETERY LOTS AND GRAVES	4,000	3,000	3,000	6,710	4,000	4,000	400	4,000				
23-4-0000-381	INTEREST REVENUE	600	810	600	1,223	600	600	46	600				
23-4-0000-383	DONATIONS	0	0	0	50	0	0	0	0				
TOTAL REVENUES		48,900	48,447	48,420	55,162	50,400	50,400	2,930	50,400				

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

23 -CEMETERY

CEMETERY

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		ORIGINAL		FY 2020-2021		Y-T-D		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET
INSURANCE													
23-5-3620-267	LIABILITY INSURANCE	100	0	105	0	100	100	0	100				
TOTAL INSURANCE		100	0	105	0	100	100	0	100				
MAINTENANCE													
23-5-3628-242	GENERAL MAINTENANCE	1,150	0	940	2	500	500	0	500				
TOTAL MAINTENANCE		1,150	0	940	2	500	500	0	500				
SERVICES													
23-5-3630-218	PROFESSIONAL SERVICES	5,000	3,868	4,000	0	3,000	3,000	0	3,000				
23-5-3630-222	ACCOUNTING AUDIT	1,100	1,100	1,100	1,100	1,100	1,100	0	1,100				
23-5-3630-223	ADVERTISING	150	44	150	27	150	150	0	150				
23-5-3630-225	ADMINISTRATIVE ALLOCATION	750	750	750	750	750	750	63	750				
23-5-3630-233	ELECTRICITY	700	639	700	645	700	700	54	700				
23-5-3630-275	ALLIANCE SERVICE	33,300	33,150	34,925	34,925	24,834	24,834	2,070	24,834				
23-5-3630-300	BAD DEBT EXPENSE - TAXES	0	113	0	0	0	0	0	0				
TOTAL SERVICES		41,000	39,723	41,625	37,445	30,534	30,534	2,186	30,534				
SUPPLIES													
23-5-3650-351	SUPPLIES	1,000	1,084	1,000	482	1,000	1,000	122	1,000				
TOTAL SUPPLIES		1,000	1,084	1,000	482	1,000	1,000	122	1,000				
CAPITAL IMPROVEMENT													
23-5-3680-57103	TRIPLE ESTATE DECORATION	50	28	50	0	50	50	0	50				
23-5-3680-57104	ROAD IMPROVEMENTS	5,000	0	4,000	0	5,000	5,000	0	5,000				
23-5-3680-57105	LANDSCAPING IMPROVEMENTS	0	0	0	0	12,616	12,616	0	12,616				
TOTAL CAPITAL IMPROVEMENT		5,050	28	4,050	0	17,666	17,666	0	17,666				
INTERGOVERNMENTAL PAYABLE													
23-5-3690-537	1 1/2 % COUNTY ASSESSMENT	600	671	700	521	600	600	0	600				
TOTAL INTERGOVERNMENTAL PAYABLE		600	671	700	521	600	600	0	600				
TOTAL CEMETERY													
		48,900	41,505	48,420	38,450	50,400	50,400	2,308	50,400				
TOTAL EXPENDITURES													
		48,900	41,505	48,420	38,450	50,400	50,400	2,308	50,400				

*** END OF REPORT ***

A decorative border with a repeating geometric pattern of black and tan zig-zags and diamonds surrounds the central text.

SEWER

FUND

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202051 --SEWER FUND
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)	(----- FY 2020-2021 -----)	(----- FY 2021-2022 -----)			
		BUDGET	ACTUAL	BUDGET	ACTUAL	Y-T-D	REQUESTED	PROPOSED
				BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET

REVENUE SUMMARY

ALT. REVENUE

TOTAL REVENUES

1,164,332	1,167,615	1,147,925	1,082,825	1,183,500	1,183,500	101,849	1,183,500	
1,164,332	1,167,615	1,147,925	1,082,825	1,183,500	1,183,500	101,849	1,183,500	

EXPENDITURE SUMMARY

WATER

LAKE

LAGOON / WW COLLECTION

SBR EXPENDITURES

PROJECTS

2003C SERIES BONDS

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

0	1,893	0	0	0	0	0	0	0
0	243,129	0	0	0	0	0	0	0
277,210	279,409	307,005	247,149	289,400	289,400	34,083	289,400	
477,620	399,081	431,660	400,504	430,000	430,000	23,850	430,000	
0	0	0	0	0	0	0	0	
409,502	142,864	409,260	453,567	464,100	464,100	28,064	464,100	
1,164,332	1,066,376	1,147,925	1,101,221	1,183,500	1,183,500	85,996	1,183,500	
0	101,238	0	18,395	0	0	15,853	0	

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202051 -SEWER FUND
REVENUES

ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
ALL REVENUE									
51-4-4201-36105	PENALTIES	9,000	10,174	9,000	7,579	8,000	8,000	8,000	
51-4-4201-363	INSURANCE CLAIMS & REFUNDS	0	0	0	0	0	0	0	
51-4-4201-381	INTEREST REVENUE	65,000	78,081	65,000	607	65,000	65,000	65,000	
51-4-4201-384	SALE OF FIXED ASSETS	0	0	0	0	0	0	0	
51-4-4201-385	REFUNDS & REIMBURSEMENTS	0	258	0	32,357	0	0	0	
51-4-4201-389	MISCELLANEOUS REVENUE	500	1,093	500	1,741	500	500	500	
51-4-4301-32501	DNR GRANT	0	36,000	0	0	0	0	0	
51-4-4301-362	SEWER FEES-METERED	875,300	859,960	850,000	825,967	850,000	73,119	850,000	
51-4-4301-36201	AMEREN INCOME - SEWER	7,800	7,950	7,800	7,800	7,800	600	7,800	
51-4-4301-36202	NECC INCOME - SEWER	180,000	170,082	180,000	202,814	250,000	20,493	250,000	
51-4-4301-36203	REPAIR/REPLACE RESERVE-SEWER	0	0	0	0	0	0	0	
51-4-4301-36205	SEWER APPLICATION FEES	0	0	0	0	0	0	0	
51-4-4301-36206	SEWER DNR PRIMACY CHARGE	2,000	2,504	2,000	2,459	2,200	0	2,200	
51-4-4301-36210	SEWER TAP FEES	0	1,512	0	1,500	0	0	0	
51-4-4301-36211	TRANSFER IN/WATER FUND	24,732	0	33,625	0	0	0	0	
TOTAL REVENUES		1,164,332	1,167,615	1,147,925	1,082,825	1,183,500	1,183,500	1,183,500	

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

51-SEWER FUND

WATER
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

DEPARTMENTAL EXPENDITURES				FY 2020-2021				FY 2021-2022			
ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET	
		BUDGET	ACTUAL	BUDGET	ACTUAL						
SUPPLIES											
51-54250-354	CHEMICALS	0	1,893	0	0	0	0	0	0	0	
TOTAL SUPPLIES		0	1,893	0	0	0	0	0	0	0	
TOTAL WATER		0	1,893	0	0	0	0	0	0	0	

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

51 -SEWER FUND

LAKE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

		FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
DEPRECIATION									
51-5-4392-500	DEPRECIATION EXPENSE	0	243,129	0	0	0	0	0	0
TOTAL DEPRECIATION		0	243,129	0	0	0	0	0	0
TOTAL LAKE		0	243,129	0	0	0	0	0	0

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202051 -SEWER FUND
LAGOON / WW COLLECTION
DEPARTMENTAL EXPENDITURES

ACCT #	ACCOUNT NAME	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)	(----- FY 2020-2021 -----)	(----- FY 2021-2022 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
INSURANCE					
51-5-4520-267	LIABILITY INSURANCE	4,850	3,964	5,095	4,005
TOTAL INSURANCE		4,850	3,964	5,095	4,005
MAINTENANCE					
51-5-4528-242	EQUIPMENT REPAIR/MAINT	20,000	21,262	20,000	9,340
51-5-4528-243	BUILDINGS REPAIR/MAINT	300	87	300	219
51-5-4528-244	VEHICLE REPAIR/MAINT	1,200	1,094	1,200	3,829
TOTAL MAINTENANCE		21,500	22,444	21,500	13,388
SERVICES					
51-5-4530-213	OPERATING PERMITS	400	0	400	0
51-5-4530-218	PROFESSIONAL SERVICES	11,000	60,295	18,250	10,936
51-5-4530-21803	LABORATORY	1,000	0	1,000	0
51-5-4530-220	SERVICE AGREEMENTS	107,210	95,286	107,210	107,412
51-5-4530-221	LEASE AGREEMENTS	250	250	250	250
51-5-4530-316	NO ONE CALL SERVICE	500	745	500	605
TOTAL SERVICES		120,360	156,575	127,610	119,203
SUPPLIES					
51-5-4550-351	SUPPLIES	2,500	6,111	3,500	2,341
51-5-4550-354	CHEMICALS	0	0	0	0
51-5-4550-355	MOTOR FUELS	8,000	2,608	6,000	1,680
51-5-4550-453	EQUIPMENT	25,000	696	57,000	25,017
TOTAL SUPPLIES		35,500	9,415	66,500	29,038
UTILITIES					
51-5-4570-232	TELEPHONE	3,000	3,631	2,000	1,059
51-5-4570-233	ELECTRICITY	44,000	36,575	36,000	33,670
51-5-4570-23401	GAS PROPANE	1,500	79	1,500	0
TOTAL UTILITIES		48,500	40,285	39,500	34,729
REIMB & DEPREC					
51-5-4595-260	D N R PRIMACY FEE	2,000	2,227	2,300	2,287
51-5-4595-500	DEPRECIATION EXPENSE	0	0	0	0
TOTAL REIMB & DEPREC		2,000	2,227	2,300	2,287
DEPARTMENT TRANSFERS					
51-5-4599-779	DUE TO GF-BILLING AND COLLEC	44,500	44,500	44,500	44,500
TOTAL DEPARTMENT TRANSFERS		44,500	44,500	44,500	44,500
TOTAL LAGOON / WW COLLECTION		277,210	279,409	307,005	247,149
				289,400	289,400
				34,083	289,400

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202051 -SEWER FUND
SBR EXPENDITURES
DEPARTMENTAL EXPENDITURES

ACCT #	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
INSURANCE									
51-5-4620-267	LIABILITY INSURANCE	12,075	11,785	12,810	12,043	12,200	12,200	12,200	0
TOTAL INSURANCE		12,075	11,785	12,810	12,043	12,200	12,200	12,200	0
MAINTENANCE									
51-5-4628-242	EQUIPMENT REPAIR/MAINT	15,000	15,714	16,750	15,763	15,000	15,000	15,000	643
51-5-4628-243	BUILDINGS REPAIR/MAINT	4,000	188	4,000	1,764	4,000	4,000	4,000	0
51-5-4628-244	VEHICLE REPAIR/MAINT	2,000	822	2,000	2,528	2,000	2,000	2,000	0
TOTAL MAINTENANCE		21,000	16,724	22,750	20,055	21,000	21,000	21,000	643
SERVICES									
51-5-4630-218	PROFESSIONAL SERVICES	18,000	11,714	12,500	14,178	20,000	20,000	20,000	139
51-5-4630-21803	LABORATORY SUPPLIES	6,000	1,312	3,500	3,262	3,500	3,500	3,500	256
51-5-4630-21901	SOIL TESTING	200	0	200	0	200	200	200	0
51-5-4630-21902	SUDGE TESTING	2,600	309	2,000	0	2,000	2,000	2,000	0
51-5-4630-21903	EFFLUENT TESTING	100	0	100	0	100	100	100	0
51-5-4630-220	SERVICE AGREEMENTS	187,000	179,784	179,800	179,784	163,000	163,000	163,000	13,452
51-5-4630-225	TRASH SERVICE	3,000	1,303	3,000	1,055	3,000	3,000	3,000	0
TOTAL SERVICES		216,920	195,023	201,100	198,283	191,800	191,800	191,800	13,847
SUPPLIES									
51-5-4650-351	SUPPLIES	8,000	9,686	8,000	7,479	8,000	8,000	8,000	569
51-5-4650-35105	GRAVEL	500	994	1,000	0	1,000	1,000	1,000	0
51-5-4650-352	POSTAGE	100	21	100	29	100	100	100	0
51-5-4650-354	CHEMICALS	1,000	45	0	0	0	0	0	0
51-5-4650-355	MOTOR FUELS	4,000	5,783	5,000	4,266	5,000	5,000	5,000	363
51-5-4650-453	EQUIPMENT	103,125	45,559	70,000	49,121	80,000	80,000	80,000	0
TOTAL SUPPLIES		116,725	63,088	84,100	60,895	94,100	94,100	94,100	932
UTILITIES									
51-5-4670-231	INTERNET SERVICE	1,400	1,390	1,400	1,270	1,400	1,400	1,400	101
51-5-4670-233	ELECTRICITY	65,000	66,571	65,000	63,456	65,000	65,000	65,000	4,619
TOTAL UTILITIES		66,400	67,961	66,400	64,729	66,400	66,400	66,400	4,720
DEPRECIATION									
51-5-4692-45304	REPLACEMENT EQUIPMENT	0	0	0	0	0	0	0	0
51-5-4692-500	DEPRECIATION	0	0	0	0	0	0	0	0
TOTAL DEPRECIATION		0	0	0	0	0	0	0	0
DBR SEWER PRIVACY FEE									
51-5-4696-280	D N R PRIVACY FEE	0	0	0	0	0	0	0	0
51-5-4696-779	DUE TO GF-BILLING AND COLLEC	44,500	44,500	44,500	44,500	44,500	44,500	44,500	3,708
51-5-4696-780	TRANSFER OUT	0	0	0	0	0	0	0	0
TOTAL DBR SEWER PRIVACY FEE		44,500	44,500	44,500	44,500	44,500	44,500	44,500	3,708
TOTAL SBR EXPENDITURES		477,620	399,081	431,660	400,504	430,000	430,000	23,850	430,000

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

51 -SEWER FUND
PROJECTS

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

TOTAL PROJECTS

FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET
0	0	0	0	0	0	0	0



WATER

FUND

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202053 -WATER FUND
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

EXPENDITURE SUMMARY

ADMINISTRATION

WATER

LAKE

WATER DISTRIBUTION

LAGOON / WW COLLECTION

2003C SERIES BONDS

INTEREST EXPENSE

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

(----- FY 2018-2019 -----) (----- FY 2019-2020 -----) (----- FY 2020-2021 -----) (----- FY 2021-2022 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET ACTUAL Y-T-D REQUESTED PROPOSED

2,105,138 2,122,346 2,241,350 1,958,227 2,365,950 2,365,950 150,018 2,365,950

2,105,138 2,122,346 2,241,350 1,958,227 2,365,950 2,365,950 150,018 2,365,950

0 0 0 0 0 0 0 0

1,428,704 1,007,068 1,179,068 981,180 1,213,443 1,213,443 74,875 1,213,443

31,050 365,795 88,050 64,950 99,633 99,633 4,356 99,633

309,788 247,362 701,596 564,897 825,574 825,574 114,009 825,574

0 0 0 0 0 0 0 0

335,596 120,242 272,635 226,272 227,300 227,300 17,573 227,300

0 0 0 0 0 0 0 0

2,105,138 1,740,468 2,241,350 1,837,299 2,365,950 2,365,950 210,814 2,365,950

0 381,878 0 120,928 0 0 (60,795) 0

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 202053 -WATER FUND
REVENUES

ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL

ALL REVENUE

53-4-4201-36101	WATER METERED SALES	1,164,500	1,182,742	1,160,000	1,138,091	1,160,000	1,160,000	98,002	1,160,000
53-4-4201-36102	WATER-PLANT SALES	250	78	100	499	100	100	149	100
53-4-4201-36104	TAX - WATER	0	0	0	0	0	0	0	0
53-4-4201-36105	PENALTIES	19,000	21,069	20,000	16,920	18,000	18,000	2,041	18,000
53-4-4201-36106	DNR PRIMACY FEES	5,000	5,682	6,000	5,740	5,500	5,500	0	5,500
53-4-4201-36110	WATER TAP FEES	2,000	8,500	2,000	5,600	2,000	2,000	0	2,000
53-4-4201-36111	TRANSFER IN FROM RESERVES	0	0	166,000	0	500,000	500,000	0	500,000
53-4-4201-36114	AMEREN INCOME - WATER	40,200	52,328	45,000	20,291	45,000	45,000	22	45,000
53-4-4201-36115	NECC INCOME - WATER	867,688	834,373	835,250	763,822	630,000	630,000	49,281	630,000
53-4-4201-363	INSURANCE CLAIMS & REFUNDS	0	0	0	0	0	0	0	0
53-4-4201-381	INTEREST REVENUE	2,000	5,616	2,500	4,566	2,500	2,500	523	2,500
53-4-4201-382	GRANT REVENUE	0	0	0	0	0	0	0	0
53-4-4201-384	SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0
53-4-4201-389	MISCELLANEOUS REVENUE-WATER	4,000	11,334	4,000	2,349	2,500	2,500	0	2,500
53-4-4201-38905	LAKE USE RENT	500	625	500	350	350	350	0	350

TOTAL REVENUES

2,105,138	2,122,346	2,241,350	1,958,227	2,365,950	2,365,950	150,018	2,365,950		
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PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

53 -WATER FUND
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

		FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED
TOTAL ADMINISTRATION		0	0	0	0	0	0	0	0

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

53 -WATER FUND

LAKE

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	{----- FY 2018-2019 -----}		{----- FY 2019-2020 -----}		{----- FY 2020-2021 -----}		{----- FY 2021-2022 -----}	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<u>INSURANCE</u>									
53-5-4320-267	LIABILITY INSURANCE	100	16	100	16	50	0	50	
TOTAL INSURANCE		100	16	100	16	50	0	50	
<u>MAINTENANCE</u>									
53-5-4328-242	EQUIPMENT REPAIR/MAINT	10,000	33	45,000	32,984	20,000	0	20,000	
53-5-4328-243	BUILDING REPAIR/MAINT	250	398	250	0	250	0	250	
TOTAL MAINTENANCE		10,250	431	45,250	32,984	20,250	0	20,250	
<u>SERVICES</u>									
53-5-4330-218	PROFESSIONAL SERVICES	10,000	9,476	12,000	7,165	10,000	70	10,000	
TOTAL SERVICES		10,000	9,476	12,000	7,165	10,000	70	10,000	
<u>SUPPLIES</u>									
53-5-4350-351	SUPPLIES	500	410	500	536	500	0	500	
53-5-4350-35101	GRAVEL	1,200	352	1,200	0	1,200	0	1,200	
53-5-4350-453	EQUIPMENT	0	0	20,000	14,662	23,633	0	23,633	
TOTAL SUPPLIES		1,700	762	21,700	15,197	25,333	0	25,333	
<u>UTILITIES</u>									
53-5-4370-233	ELECTRICITY	1,000	719	1,000	8,591	36,000	4,126	36,000	
53-5-4370-23301	ELECTRICITY -WELLS	8,000	5,906	8,000	998	8,000	160	8,000	
TOTAL UTILITIES		9,000	6,626	9,000	9,588	44,000	4,286	44,000	
<u>DEPRECIATION</u>									
53-5-4392-500	DEPRECIATION EXPENSE	0	348,484	0	0	0	0	0	
TOTAL DEPRECIATION		0	348,484	0	0	0	0	0	
TOTAL LAKE		31,050	365,795	88,050	64,950	99,633	4,356	99,633	

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

53 -WATER FUND
WATER DISTRIBUTION
DEPARTMENTAL EXPENDITURES

ACT# ACCOUNT NAME
----- FY 2018-2019 ----- FY 2019-2020 -----
BUDGET ACTUAL BUDGET ACTUAL ORIGINAL BUDGET AMENDED BUDGET ACTUAL REQUESTED BUDGET PROPOSED BUDGET

MAINTENANCE

53-5-4428-242	EQUIPMENT REPAIR/MAINT	10,000	4,291	8,000	3,862	8,000	8,000	0	8,000
53-5-4428-243	BUILDING REPAIR/MAINT	1,000	25	500	0	500	500	0	500
53-5-4428-244	VEHICLE REPAIR/MAINT	1,000	511	1,000	141	1,000	1,000	0	1,000
53-5-4428-245	WATER LINE PROJECT/MAINT	0	0	166,000	34,753	500,000	500,000	94,758	500,000
TOTAL MAINTENANCE		12,000	4,867	175,500	38,755	509,500	509,500	94,758	509,500

SERVICES

53-5-4430-220	SERVICE AGREEMENTS	208,988	210,788	208,988	210,838	212,000	212,000	17,591	212,000
53-5-4430-22103	CHEMICAL TESTING	500	0	500	0	0	0	0	0
53-5-4430-225	PROFESSIONAL SERVICES	0	0	0	0	1,000	1,000	125	1,000
TOTAL SERVICES		209,488	210,788	209,488	210,838	213,000	213,000	17,716	213,000

SUPPLIES

53-5-4450-316	MO ONE CALL SERVICE	500	745	600	605	600	600	46	600
53-5-4450-351	SUPPLIES	10,000	98	10,000	9,896	10,000	10,000	231	10,000
53-5-4450-35105	GRAVEL	3,000	4,016	3,000	2,200	3,000	3,000	783	3,000
53-5-4450-352	REPLACEMENT OF WATER HYDRANT	18,000	10,028	18,000	18,517	0	0	0	0
53-5-4450-355	MOTOR FUELS	8,000	1,817	6,000	1,033	1,500	1,500	127	1,500
53-5-4450-453	EQUIPMENT	28,800	2,446	269,008	264,232	72,974	72,974	0	72,974
TOTAL SUPPLIES		68,300	19,149	306,608	296,483	88,074	88,074	1,186	88,074

CAPITAL IMPROVEMENTS

53-5-4480-372	MATERIALS FOR NEW TABS	20,000	12,539	10,000	18,821	15,000	15,000	349	15,000
TOTAL CAPITAL IMPROVEMENTS		20,000	12,539	10,000	18,821	15,000	15,000	349	15,000

DEPR. & REPLACEMENT

53-5-4492-500	DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL DEPR. & REPLACEMENT		0	0	0	0	0	0	0	0

TOTAL WATER DISTRIBUTION

		309,788	247,362	701,596	564,897	825,574	825,574	114,009	825,574
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PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

53 -WATER FUND
2003C SERIES BONDS
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2018-2019 -----) (----- FY 2019-2020 -----) (----- FY 2020-2021 -----) (----- FY 2021-2022 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL REQUESTED PROPOSED

SERIES 2003C-DW BOND

53-5-5150-57503 2003C-DW BOND - PRINCIPAL	0	0	0	0	0	0	0	0	0
53-5-5150-57504 2003C-DW BOND-INTEREST	0	0	0	0	0	0	0	0	0
53-5-5150-57505 PAYING AGENT FEES	0	0	0	0	0	0	0	0	0
53-5-5150-57506 USDA LOAN - PRINCIPAL	71,100	0	73,800	73,768	77,000	77,000	6,385	77,000	0
53-5-5150-57507 USDA LOAN - INTEREST	110,880	110,527	108,250	108,212	106,000	106,000	8,780	106,000	0
53-5-5150-57509 TRANSFER OUT	62,308	0	0	0	0	0	0	0	0
53-5-5150-57510 SLUDGE TRUCK DOWN PAYMENT	0	0	0	0	0	0	0	0	0
53-5-5150-57511 SLUDGE TRUCK PAYMENTS	29,000	5,777	29,000	28,898	29,000	29,000	2,408	29,000	0
53-5-5150-57512 LOAN PYMT/COM BK/CLAYTON HLD	46,558	0	47,300	12,646	12,200	12,200	0	12,200	0
53-5-5150-57513 INT PYMT/COM BK/CLAYTON HLD	15,750	3,938	14,285	2,747	3,100	3,100	0	3,100	0
53-5-5150-57514 LOAN REPAYMENT	0	0	0	0	0	0	0	0	0
53-5-5150-57515 INTEREST REPAYMENT	0	0	0	0	0	0	0	0	0
TOTAL SERIES 2003C-DW BOND	335,596	120,242	272,635	226,272	227,300	227,300	17,573	227,300	0
TOTAL 2003C SERIES BONDS	335,596	120,242	272,635	226,272	227,300	227,300	17,573	227,300	0

PROPOSED BUDGET WORKSHEET
AS OF: OCTOBER 31ST, 2020

53 -WATER FUND
INTEREST EXPENSE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022	
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET
	TOTAL INTEREST EXPENSE	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	2,105,138	1,740,468	2,241,360	1,837,299	2,365,950	2,365,950	210,814	2,365,950

*** END OF REPORT ***



TOURISM

FUND

**Convention and Visitors Bureau of
Bowling Green, Missouri, Inc.**

2020-21 Fiscal Year Budget

	2020-21 Fiscal Year Budget									
	Quarter				2021 Total	Budget 2019-20	Actual Year Ended			
	Sep-20	Dec-20	Mar-21	Jun-21			6/30/2020	6/30/2019	6/30/2018	6/30/2017
Receipts										
Tourism Tax										
Super 8	9,000	11,000	15,000	15,000	50,000	64,000	61,120	55,421	60,492	54,344
Vintage Inn	350	350	350	350	1,400	1,500	1,384	2,193	2,952	3,477
Concert										
Interest	100	100	100	100	400	400	488	376	270	124
Rent	50	50		100	200	100	25	25	75	
Total income	9,500	11,500	15,450	15,550	52,000	66,000	63,018	58,014	63,789	57,945
Expenses										
Fishing Derby					0					90
Heritage Festival & Park Day					0	2,500	2,500	2,500	2,500	2,500
Highway Sign										
Electricity	40	45	50	40	175	200	168	169	185	175
Mowing					0				275	700
Repairs					0					
Sign Fee			100		100			100		100
Total Highway Sign	40	45	150	40	275	200	168	269	460	975
Insurance			4,500		4,500	5,000	4,011	2,121	1,996	1,848
Miscellaneous					0			21		21
Professional Services	1,400				1,400	1,000	965	865	915	820
Property Expenses										
Interest Expense	2,400	2,400	2,400	2,400	9,600	5,000	4,725		25	2,620
Land Upkeep	2,100				2,100					
Loan Costs					0					
Mowing	1,650	1,675		1,100	4,425	4,425	4,430	4,430	3,876	4,984
Total Property Expenses	6,150	4,075	2,400	3,500	16,125	9,425	9,155	4,430	3,901	7,604

**Convention and Visitors Bureau of
Bowling Green, Missouri, Inc.**

2020-21 Fiscal Year Budget

2020-21 Fiscal Year Budget											
	Quarter				2021 Total	Budget 2019-20	Actual Year Ended				
	Sep-20	Dec-20	Mar-21	Jun-21			6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Visitor's Center											
Aramark	300	500	500	500	1,800						
Dumpster	150	60	60	60	330						
Cleaning	230	180	180	180	770	300					
Office Supplies & Postage	60	60	60	60	240	600	430				
Other Supplies	500	100	100	100	800		219				
Payroll & Taxes					0	4,500					
Utilities											
Electricity	175	250	250	175	850	1,300	675	148	148	134	59
Natural Gas	125	175	175	125	600	300	126				
Telephone & Internet	100	125	100	125	450	450	135				
Trash Service	225	225	225	225	900	1,050	884	879	870	772	762
Water	75	75	75	75	300	600	96				
Total Visitor's Center	1,940	1,750	1,725	1,625	7,040	9,100	2,567	1,027	1,018	906	821
Website											
Total Expenses	9,530	5,870	8,775	5,165	29,340	27,400	19,732	11,302	10,817	15,046	13,351
Excess Receipts (Expenses)	(30)	5,630	6,675	10,385	22,660	38,600	43,285	46,712	52,972	42,898	42,100
(Capital Expenditures) Loan Proceeds											
Visitor Center Building					0	(235,000)	(258,893)	(12,574)			
Visitor Center Furnishings					0	(60,000)	(21,145)				
Construction Contingencies					0	(10,000)					
Lions Club Building					0						
Fence Improvement					0	(5,000)				(7,487)	
Highway Sign					(5,000)	(5,000)					
Flagpole					0					(838)	
Picnic Tables					0					(4,834)	
Loan Costs					0					(638)	
Unpaid Construction Retainage		(3,420)	(1,560)	(1,560)	(3,420)		3,420				
CSB Bank Loan Principal Paid	(1,560)	(1,560)		(1,560)	(6,240)		(3,862)				
CSB Bank Loan Proceeds					0	199,900	199,900	100			(14,153)
Excess Receipts (Expenditures)	(1,590)	650	5,115	3,825	8,000	(71,500)	(37,295)	33,601	52,972	29,739	27,947

